TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1886.

No. ~~[illegible]~~ 73

THE NEW ORLEANS WATER WORKS COMPANY, PLAINTIFF IN ERROR,

vs.

THE CITY OF NEW ORLEANS.

IN ERROR TO THE SUPREME COURT OF THE STATE OF LOUISIANA.

FILED SEPTEMBER 13, 1886.

SUPREME COURT OF THE UNITED STATES.

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No. 339.

THE NEW ORLEANS WATER WORKS COMPANY, PLAINTIFF IN ERROR,

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a No. 9007.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 3617, Division C.

Charles F. Buck, city attorney, and Wynne Rogers and J. Ward Gurley, Jr., Esqrs., assistant city att'y, for plaintiff and appellant; Albert Voorhies and Sam. P. Blanc, Esqrs., attorneys for def'ts and appellees.

Supreme Court of Louisiana.

Filed November 7th, 1883.
(Signed) GEORGE W. DUPRE, *Clerk.*

Transcript of appeal returnable to the hon. the supreme court for the State of Louisiana on the first Monday in November, A. D. 1883.

1 *Petition. Filed July* 29, 1882.

STATE OF LOUISIANA:

Civil District Court for the Parish of Orleans.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 3617.

To the honorable the judges of the civil district court for the parish of Orleans:

The petition of The City of New Orleans, a municipal corporation created by law of the State of Louisiana, respectfully showeth—

That the New Orleans Water Works Co., for account of its shareholders residing in the city of New Orleans, is indebted unto petitioner in the sum of eleven thousand four hundred and eighty-four $\frac{87}{100}$ dollars, with ten per centum per annum interest from March 31st, 1881, for city taxes of 1881, levied pursuant to law and on an assessment duly made in name of said defendant on the assessment-roll of 1880; all of which will more fully appear from the tax bill No. 5880 and assessment of 1880 drawn against defendant as follows:

Assessments, Real Estate.

Personal property:

Horses, cows, and carriages	
Stocks in vessels and corporations	
Money at interest, m'd'se, or stock in trade	
Furniture, &c.	
Income	
Total taxable property	$643,770 75

2 *For what Purpose.*

City expenditures, police and schools	10	mills.
Interest and redemption public debt	5	mills.
Special judgment tax levied by order of the United States circuit court and ordinances Nos. 6834, 6835	$28\frac{4}{10}$	
	$1.78\frac{4}{10}$	

Total rate of tax, $11,484.87.
Ass't dist., square, streets, as per exhibit.
Assessment, $643,770.75; rate, $1.78\frac{4}{10}$; amount, $11,484.87.

That petitioner has a lien, privilege, and right of pledge on the property described in said tax bill for the payment of said interest and costs, due registry of which has been made.

Wherefore petitioner prays that the New Orleans Water Works Co., for account of its shareholders, be duly cited to answer this petition, and after due course of law that defendant be condemned to pay petitioner the sum of eleven thousand four hundred and eighty-four $\frac{87}{100}$ dollars, with ten per centum per annum interest from March 31st, 1881, till paid, with lien, privilege, and right of pledge on the property described herein.

Further, petitioner prays for all costs and for general relief.

(Signed) J. WARD GURLEY, JR.,
Assistant City Attorney.

3 *Answer and Reconventional Demand. Filed Nov. 8, 1882.*

Civil District Court.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 3617.

Defendants deny plaintiff's allegations, and specially aver that they are exempt from municipal taxation by contract with the State of Louisiana in the official charter adopted by legislative enactments of March 31st, 1877, and of February 26th, 1878; that said exemption is stipulated in consideration that said city of New Orleans shall be allowed to use water from the pipes and plugs of said company, free of any charge, for the extinguishment of fires, cleansing of the streets, and for the use of all public buildings, markets, and charitable institutions; that since the promulgation of said charter and amended charter and the transfer of the water works to defendant's company the latter have complied with all the stipulations thereof, and more especially with the provisions of section (11) eleven thereof as subsequently re-enacted; that said city has used water from the pipes and plugs of said company for the extinguishment of fires, for cleansing of the streets, for the use of public buildings within her limits, public markets, and charitable institutions; that the said use as made by her is worth the annual sum of eighty thousand dollars ($80,000).

Furthermore, that said taxation is illegal, being substan-
4 tially double taxation, in this, that the company is already assessed in its capital, which includes the property herein specially assessed.

That should said plea of exemption be overruled, then defendants, suing in reconvention, are entitled to recover of plaintiff said sum of forty thousand dollars for the year 1881 or the year for which the aforesaid tax is levied.

Wherefore respondents pray that plaintiff's demand be rejected with costs; that she be cited to answer their reconventional demand, and that should the plea of exemption be overruled, then that she be condemned to pay to respondents the sum of (80,000) eighty thousand dollars, with legal interest and costs.

Prays for general relief; and as in duty bound, etc.

(Signed) ALBERT VOORHIES.
SAM. P. BLANC.

Supplemental and Amended Answer and Order. Filed May 1, 1883.

Civil District Court, Division C.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 3617.

And now comes defendant, and for supplemental and amended answer, with permission, says—

That the acts of incorporation of the New Orleans Water Works Company containing its charter were passed on 31st March, 1877, and 26th February, 1878, respectively.

5 That section 11 of the first act, known as No. 33 of the acts of the General Assembly of Louisiana of 1877, provides as follows:

"That the city of New Orleans shall be allowed to use water from the pipes and plugs of said company, now laid or hereafter to be laid, free of any charge, for the extinguishment of fires, cleansing of the streets, and for the use of all public buildings, public markets, and charitable institutions, and that the said company shall place, free of any charge whatever, two hydrants of the most approved construction in front of each square, where a main pipe shall be laid, at a suitable distance from each other, from which a sufficient quantity of water may be conveniently drawn for the extinguishment of fires, for watering the streets and cleansing the gutters, and for any other public purpose; that on the squares which do not front on the river the hydrants shall be placed on opposite sides of the streets at an equal distance from each other and the corners. It shall be the duty of the said company, whenever main pipes shall be laid, to supply water for all the purposes herein mentioned at all times during the continuance of this charter, and in consideration thereof the franchises and property of said New Orleans Water Works Company used in accordance with this act shall be exempt from taxation—State, municipal, and parochial."

That section 6 of the second act, known as No. 43 of 1878 of said General Assembly, provides as follows:

"That the word State in section 11 of said act No. 33 of 1877 and in the last line thereof be stricken out, so that the said
6 company shall not be exempt from State taxation."

This respondent avers that the exemption from taxation granted as aforesaid constituted and constitutes the sole consideration upon and for which water was to be furnished free of charge to the city of New Orleans for the purposes aforesaid, and pursuant to said understanding and on said condition and upon and for said consideration and for no other reason respondent did supply and furnish water in the manner and for the purposes in the said sections specified during the year for which taxes are claimed in this suit by the city of New Orleans, to wit, during the year 1881; that the amount of water so furnished and supplied was not less than three hundred and three millions four hundred and thirty-one thousand eight hundred and seventy-four gallons, worth as the value thereof and as a just and reasonable price the sum of forty thousand two hundred and eighty-one $\frac{87}{100}$ dollars, or ten cents per 1,000 gallons, as is more fully shown by the detailed account hereto annexed as part hereof.

Your respondent further avers that the terms and conditions of the said sections Nos. 11 & 6 — said exemption from taxation therein contained constituted and are a contract binding upon the city of New Orleans, and that the assessment, levy, and the attempt by this suit to collect the said city tax of 1881 is a violation of said contract, and as such impairs the obligations of contracts, and any law of the State of Louisiana which authorizes such levy or assessment is null and void, because it impairs the obligation of said con-
7 tract, in violation of section ten, article first, of the Constitution of the United States.

This respondent further avers that if the constitution and laws of the State of Louisiana authorize, permit, or require the city of New Orleans to levy and collect said tax, and if said exemption from taxation be not obligatory on the State of Louisiana and city of New Orleans, then this suit is a disavowal of the contract aforesaid and its special stipulations as contained in said sections Nos. 11 and 6 of said acts of the Legislature of Louisiana, and constitutes an active violation of said contract and a refusal to give the sole consideration and to comply with the sole condition upon which water was to have been furnished by this respondent free of charge during said year 1881, and in law as well as in equity the said city of New Orleans is bound to pay respondents the value of water so furnished, to wit, the sum of forty thousand two hundred and eighty-one $\frac{87}{100}$ dollars.

Further, this respondent avers that under no condition have they agreed or were they bound to perform the double duty of paying the taxes in this suit demanded and of furnishing water to said city of New Orleans free of charge as aforesaid; that, on the contrary, the meaning and purpose of said section is that if the exemption

from taxation be respected and allowed, then shall respondents furnish water as aforesaid without payment, but not otherwise.

Wherefore this respondent, waiving no part of *their* original answer, except as hereby amended, prays that it have judgment in its favor declaring valid and enforcing said exemption from the taxes of the city of New Orleans of 1881 in this suit sought to be recovered and rejecting plaintiff's demand, and if this be refused, then that respondent have judgment condemning the city of New Orleans to the payment in the sum of forty thousand two hundred and eighty-one $\frac{87}{100}$ dollars, with legal interest from December 31st, 1881, and all costs of suit.

8

Further, respondents pray for general relief.

(Signed) THOS. J. SEMMES,
BLANC & BUTLER,
Attorneys.

(Signed) ALBERT VOORHIES,
Attorney.

9 *Account Annexed to Supplemental and Amended Answer. Filed May* 1, 1883.

Civil District Court, Div. C.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 3617.

Valuation of water furnished free to city.

Public schools	$1,500 00
Asylums and charitable institutions	1,000 00
City hall	500 00
City pounds	250 00
Recorder and criminal courts	100 00
Police stations	1,000 00
Charity hospital	1,500 00
Public hydrants	1,250 00
Work-house	50 00
Parish prison	1,000 00
Court buildings	250 00
Engine and truck houses	1,500 00
Extinguishing fires, flushing gutters, watering streets, one-sixth of all pumped, 303,431,874 gallons, at ten cents per 1,000	30,431 87
	$40,281.87

Order.

Let this supplemental and amended answer be filed.
New Orleans, Louisiana, May 1st, 1883.
(Signed) F. A. MONROE, *Judge.*

10 *Testimony and Note of Evidence Taken in Open Court on Behalf of Defendant this 23d Day of May, 1883. Produced and Filed June 11, 1883.*

Civil District Court, Div. C.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 3617.

MONDAY, *May* 28, 1883.

Counsel for the city offers in evidence tax bill for taxes of 1881, the certified extract from the assessment-roll of 1880, showing the assessment of this property against the New Orleans Water Works Company, and the ordinance No. —, levying the fifteen-mill city tax, and also ordinances 6834 and 6835, levying a special judgment by order of the United States circuit court.

City rests.

Mr. J. D. HOUSTON sworn for defendant.

Direct examination by Mr. BLANC:

Q. Have you any connections with the New Orleans Water Works Company?

A. I am a director of the company and superintendent both.

Q. Have you any personal knowledge of the management of this company?

A. I have, sir.

Q. Look at this pamphlet (annual report) of the New Or-
11 leans Water Works Co. and state whether you have ever seen that pamphlet before.

(Hands witness document.)

A. I have, sir.

Q. Have you any knowledge of its contents?

A. I have.

Q. Do you know whether or not it is a correct report?

A. I know it is a correct report.

(Witness' attention is called particularly to page 12.)

Q. Is the statement and report made upon page 12 of the pamphlet which you hold in your hand to your knowledge correct?

A. No, sir; it is not correct. It is much lower than the real amount. It is about one-half of the real amount.

Q. Are all the items incorrect in that page 12?

A. Yes, sir. There is not a single item there but what is too small—but what is lower than the actual amount. The valuation of water furnished free to the city—it is below the actual valuation of it.

Q. Do you know that the amount there stated is within the amounts furnished the city of New Orleans?

A. Yes, sir.

Q. You will observe that at the top of page 12 and continuing down is a list of the various institutions beginning with public schools and going down to the extinguishment of fires, flushing gutters, etc. State whether all of that amount or the amount stated therein of water furnished was furnished free to the
12 city of New Orleans.

A. Those places enumerated were furnished free for the year 1881.

Q. Why was this water furnished free to the city of New Orleans?

A. In compliance with section 11, I think it is.

Q. In compliance with the act of the Legislature?

A. Yes, sir; the charter of our company.

Q. Are all those institutions included in the charter require that you should furnish water free to the city of New Orleans?

A. Yes, sir; every one of them.

Q. You have placed at one item for extinguishing fires, flushing gutters, etc., 303,431,874 gallons?

A. Yes, sir.

Q. Have you any knowledge whether or not that particular item is within the amount actually furnished?

A. It is not quite 50 per cent. of the amount furnished.

Q. Are you sure of that?

A. I am positive of it. I made up figures on that night before last. I telephoned the secretary of the Co. to come down.

By Mr. SEMMES:

Q. You mean that is fifty per cent. less?

A. Yes, sir; of the real amount.

Q. The real valuation of the water furnished?

A. Yes, sir. The amount charged there is ten cents per thousand gallons and the lowest charge adopted by the city was 14 cents.

By Mr. BLANC:

13 Q. In the amounts placed here opposite the public institutions both represent water furnished at a charge of ten cents per thousand gallons on page 12?

A. Yes, sir.

Q. Do you know what the tariff charges are for water per thousand gallons?

A. Yes, sir; it ranges, according to the amount used, from a thousand gallons upward to, I think, 20,000 gallons a day, according to the tariff. The Bragg tariff is 20 cents a thousand gallons.

Q. For consumers above 20,000 gallons?

A. Yes, sir.

By Mr. BLANC:

Q. Do you conduct the business of the water works company upon a stated and fixed tariff?

A. Yes, sir.

Q. Have you a copy of that tariff?

A. Not with me; I telephoned for it. I will state in connection with the tariff we estimate the amount of water used by the different consumers. We have no metre connection. In large establishments or steam-users we take the capacity of the engine, the revolutions, and the consumption of coal. If it is a condensing engine, then take the amount of the water condensed and we arrive at the necessary amount of water in that way.

Counsel for defendant offers in evidence the pamphlet, it being the annual report of the New Orleans Water Works Co., with reference to which the witness has just testified, particularly page
14 12 of the said report, marked A.

Agreement.

It is agreed that in the event of an appeal that the pamphlet which is offered in evidence will be annexed to the transcript in the original.

Counsel for defendant offers in evidence a copy of the tariff prices (to be produced).

Q. Look at the pamphlet marked B, and state whether or not it is used. It purports to be a report of the department of water works and public buildings of the city of New Orleans for the year 1877.

(Hands witness document.)

A. Yes, sir; that is the report.

Counsel for defendant offers in evidence pages 14 and 15 of the report marked B.

Agreement.

Counsel makes the same agreement in case of an appeal in reference to this pamphlet.

Q. Have you any knowledge of what is the practice in other cities in regard to the use of water from water works run by private corporations by the public?

A. It is paid for in most every city in the United States. We have letters from the presidents of these associations. We
15 have written to them all. It is estimated either by fire-plugs, which ranges from $75 a fire-plug to $50, according to the number of fire-plugs they have. They have not that number of public institutions that we have. Their police jails, court-houses, and city hall are about the only public buildings they have. They have no asylums in connection with things, such as we have. We have numbers of them.

By Mr. SEMMES:

Q. This is the quantity I see estimated in 1877. In this report of the city have you any reason to suppose the quantity has in any way diminished the annual consumption?

A. On the contrary, if any, — think it has increased. At that time it was just prior to the epidemic. The epidemic of 1878 brought

into existence the New Orleans Sanitary Association, and since that time they have done nothing but flood the gutters, even in winter.

Q. Do you furnish the water to the New Orleans Sanitary Association?

A. No, sir; we don't; but they inaugurated the flushing. They didn't reach in a great many places in the city, and they only reached into the streets running to the woods.

Q. The city assists in flushing the gutters?

A. Yes, sir.

Q. So that the quality has increased?

A. It has, if anything, increased rather than diminished.

Q. The means of delivering water has increased the stands since the company has taken charge of it?

16 A. Yes, sir; while the city had charge of it it was almost impossible to get water down-town at nine o'clock. The hydrant delivery I think they gave was some 28 or 30 feet high. We give between 50 and 60 in our limits of the city. It don't cover the entire city, but wherever pipes reach we give the full supply of water.

Cross-examination by Mr. ROGERS:

Q. I believe this is the list of 1881?

(Hands witness document.)

A. Yes, sir.

Q. I see the water works Co. charge for the item public schools $1,500.

A. Yes, sir.

Q. Please state how that estimate of money is arrived at.

A. It is arrived at by the use of the water in the place there. We estimate a given number of people to consume a given amount of water. We estimate for private consumers fifty gallons a day for each individual in the house. It is a very liberal estimate. That is over a barrel a day for each individual in the house. We arrive at that in about the same way, according to the number of people and the use they make of it in washing yards, etc. It is all estimated.

Q. Then you estimated each public school according to the number of inmates in that school?

A. Yes, sir; according to the inspection.

17 Q. Do you know how many people are in the public schools?

A. It is in the report.

Q. I mean for 1881.

A. No, sir; I don't know the exact number.

Q. You don't know the average number of pupils for that year?

A. No, sir; I couldn't tell you that. In the first district, though, in that year, 1882—this comes also in the first district—there was ten public schools; in the second district, four public schools. This is 1882, and we run from 1881 to 1882. There are 14 public schools altogether.

Q. And you estimated, then, this as the capacity of each of the pupils to use water; that is the way you make your estimate?

A. Yes, sir.

Q. What I mean, the allowance I make for each individual?

A. Yes, sir; each individual to use and to waste.

Q. And you say you allow an average of fifty gallons?

A. Yes, sir; but let me tell you how we allow this average. In arriving at what the city should pay we have taken our entire consumption, large and small, allowing for the small fifty gallons to each, and then, after we have made the total of our entire consumption, then we have to add one hundred per cent. on for waste, and that the city should pay and the remainder of that is just four times the amount asked for.

Q. And that is the way you have arrived at these estimates?

A. No, sir; those estimates are far below the assessments. This schedule was asked to be brought down to $40,000, and as — the city
I don't consider a single one of these correct as to the amount.
18 All these amounts were put in just to bring the schedule down to that amount, or $40,000.

Q. Then you didn't make that; Mr. Golding made it?

A. Yes, sir; I made that. Mr. Golding made the report for the last year—has made all of —.

Q. All of the reports?

A. No, sir; made all of the assessments of large consumers; he would consult the engineer of the company.

Q. This last item—extinguishing fires, flushing gutters, and watering streets—how did you arrive at that estimate?

A. That word "one-third" there is a mistake. It is about $\frac{1}{6}$ or $\frac{1}{7}$.

Q. How did you estimate the cost of water for that purpose?

A. As I tell you, — know. If you ask me of this schedule, I will tell you it has been reduced to bring it to that amount.

Q. How did you arrive at that estimate, no matter what the amount may be?

A. By taking the private consumers, making up the allowance — giving the allowance to each individual in a small house—fifty gallons to each individual a day, after making the sum total of the entire portion, and then adding the one hundred per cent. to all. That was what the city uses; we say the remainder. That waste is something extraordinary. They have to arrive at this; they have to make an actual inspection or an estimate made by actual inspection in order to arrive at it to a gallon. The remainder, we take that from that and say that it should be the remainder up for that.

Q. Were these last items made up of this remainder?

A. Yes, sir; as an estimate.

19 Mr. L. H. GARDNER sworn for defendant.

Direct examination by Mr. BLANC:

Q. Where and how are you employed?

A. Secretary of the New Orleans Water Works Company.

Q. How long have you been in the employ of the company?

A. Since about the first of July last year.

Q. Are you intimately acquainted with the management of the company?

A. Yes, sir.

Q. You know the quantity of water furnished and the tariff of the water furnished?

A. Yes, sir.

Q. Did you ever see this report?

(Hands witness document A.)

A. Yes, sir; 1882.

Q. You have seen that report?

A. Yes, sir.

Q. Do you know that to be the official report of the Co.?

A. Yes, sir.

Q. That report prepared with your knowledge?

A. No, sir; prior to my connection with the company.

Q. You have no knowledge of the quantity of water which is used by the city of New Orleans for purposes of extinguishing fires, flushing gutters, and watering streets since your employment?

A. Yes, sir; I have made some estimates on that subject.

Q. What is the proportion of water pumped for such pur-
20 poses, together with the water for public institutions?

A. I have estimated that during the past year, after making a liberal allowance for waste, that the deficit is about one-half of the total amount of the water pumped.

Q. And about one-half of the total amount of the water pumped last year was used by the city of New Orleans?

A. This is my estimate.

Q. That *if* it was used for these public institutions and for purposes for which your charter expects your company to furnish water free?

A. Yes, sir.

Q. Do you know the total amount of water pumped during the last year?

A. 2,900,000,000 of gallons.

Q. Have you a copy of the tariff or charges?

(Witness produces document.)

Counsel for defendant offers in evidence the tariff of the charges, marked C.

Cross-examination by Mr. ROGERS:

Q. You say you made a liberal deduction for waste; what percentage?

A. I will explain that by explaining the manner in which I made up my estimate. On the 25th day of May I found that there was 3,235 families taking water from the company. I allowed or
averaged five persons to each family and allowed fifty gallons
21 daily to each person for use and waste; that footed so much.

We had 48 boarding-houses, averaging 15 persons to each boarding-house, 50 gallons to each person for use and waste; ten

small laundries—I averaged 500 gallons to each laundry; five club-houses—I averaged 500 gallons daily to them; eight halls—I averaged 100 gallons each to that; eighteen small gas engines—I averaged them, total, 600 gallons a day; six breweries, 5,866,000 gallons per annum; one large brewery, 8,660,000 gallons; 116 stables, 11 of them large, 14,400,00; 105 of them, 7,200 gallons; 55 bakeries, steam and otherwise—total for the year, 10,000,000; 35 groceries, total 6,700,000; 391 saloons and restaurants, 99,000,000; three public troughs, 730,000; 69 factories, 41,320,000; three blacksmith shops, 55,000 gallons; six dyers, 1,533,000; three lumber yards, estimated 150 gallons each day—total, 54,750; 134 shops or small stores, estimated 50 gallons each a day, 2,450,000; 130 mills of various kinds, 13,100,000; 13 barber shops, estimated at 300 gallons each per day, 1,425,000; 4 elevators, 17,670,000; six refineries, 37,000,000; seven railroads, 11,100,000; 11 founderies, 8,920,000; 400 stores, 31,504,000; one public bath, 547,000; United States, 3,300,000; U. S. custom-house, 5,300,000; 19 cotton presses, 18,900,000; two hotels, 12,500,000; gas works, 5,500,000. That gives the total estimate for proper use and waste of 678,788,500 gallons. I then double that amount for useless waste, etc., and it gives me 1,357,000,000 of gallons.

By Mr. SEMMES:

Q. Consumed by other persons than the city?

22 A. Yes, sir; I deducted that from the total amount pumped and it leaves a deficiency of 1,542,000,000. I cannot account for it in any other way than that — is used for the extinguishing of fires, flushing of streets, and charitable institutions.

By Mr. ROGERS:

Q. Then, that is the only way in which you make up your estimate in which the city uses—public buildings, etc.?

A. I have no other way of estimating it.

Q. You didn't make an inspection of the public buildings, such as the school-houses and other places, to see how many people belonged there?

A. No; we have very little success in checking waste in public buildings; we ascertained that to be impossible.

Q. You don't estimate, then, this water from the number of hydrants around any of the public premises?

A. No, sir; they have a right to order as many inlets and openings as they see fit. My answer was given as applying to public buildings. We make no assessment or estimate of that as a matter of record on the books.

Q. Do you know how many hydrants there are in each public school?

A. I do not.

Q. You say that this list you have prepared is an average that you have struck?

A. I estimated as near as my experience in the company

23 and the knowledge of the water used, etc., will enable me to do.

Q. How do you arrive at each person? How do you arrive at the fact of applying 50 gallons to each person per day?

A. That is simply my estimate.

Q. You have no fact upon which to base that estimate?

A. No; I consider the matter to be correct myself, I being a man of family, and I consider how much each individual would use. Now, I consider that each individual in the family would hardly consume more than a barrel of water, if as much, and in putting down 50 gallons I consider that a free and full allowance.

By Mr. BLANC:

Q. Do you not know that the data from which you make your estimate is applied in other cities?

A. Yes, sir.

Q. You are acquainted with the mode in which they make assessments in other cities?

A. My knowledge of the assessments in other cities comes in and forms a part of the knowledge by which my judgment is guided in making this estimate.

By Mr. SEMMES:

Q. It is generally understood among people in water works that 50 gallons a day is a liberal allowance?

A. Yes, sir; a liberal and free allowance, and anything over that is considered a shameful waste.

By Mr. BLANC:

Q. Don't you know that the company has had an estimate made of the water used in public buildings?

24 A. I have so heard.

Q. Have you seen any estimates so made?

A. I think Mr. Golding made an estimate and handed me the figures, which I looked *it* over, but I am not able to rehearse it.

Q. But such an estimate has been made?

A. Yes, sir.

By Mr. SEMMES:

Q. Who is Mr. Golding?

A. He is the local consulting engineer of the company. He is present in the court-room.

By Mr. BLANC:

Q. You say there is always a great waste in public buildings; that the waste in public buildings is such that you cannot arrest it?

A. Our efforts have been comparatively fruitless up to this time to check it.

Q. From your knowledge of *what* the data or estimate that they make in other cities, what is the general rule observed in other cities for fixing the average consumption per annum?

A. *Per capita*, 50 gallons would be a large average.

By Mr. SEMMES:

Q. Do you mean fifty gallons per day?
A. Yes, sir.

By Mr. BLANC:

Q. Is that the general rule observed?
25 A. There is no rule that I know. It is an estimate.
Q. Is that the general estimate?
A. It is more. It is a large average.

By Mr. ROGERS:

Q. This is the annual report of the New Orleans Water Works Co., April 10, 1882. Did you make up this report?
A. No, sir; it was made before my connection with the company.
Q. Then I understand you to say that after having doubled it you deduct the total amount from the total amount of waste pumped, and what is left you charge the city with?
A. I consider the city to have used.
Q. And it is only by that process of reasoning or calculating that you arrive at probable use of the city of so much water?
A. Yes, sir.
Q. No other way?
A. I have no other way to put it.

Mr. E. L. BOWER sworn for defendant.

Direct examination by Mr. BLANC:

Q. Where are you employed?
A. City hall.
Q. In what capacity?
A. Chief clerk in the mayor's office.
Q. How long have you been so employed?
26 A. 15 years.
Q. Do you know at one time that the city of New Orleans had control of the water works?
A. Yes, sir.
Q. Do you know about what time the water works were turned over to the present New Orleans Water Works Co.?
A. I believe it was in the year 1877—1878.
Q. Shortly after the passing of the last act amending the charter?
A. Yes, sir.
Q. Look at this tariff you have offered in evidence marked C.

(Hands witness document.)

A. I couldn't tell what the—I don't know anything about the tariff. I only know that the old tariff was continued. What the old tariff was I couldn't say. There was no change in the tariff. There was an attempted change, but it never reached the ordinance of the city; consequently the old rates, whatever they were, continued

until the year 1870; that was in the year 1869 an ordinance to that effect was passed by both boards of the common council. The old rates were continued until 1870, and since then there has been no change. There was no change during that administration; there was an attempted change.

By the COURT:

Q. The question is whether the present water works Co.
27 made any change in the tariff after they acquired possession of the works, in 1877 or 1880.

A. I don't know that.

By Mr. BLANC:

Q. During the time the city of New Orleans had charge of the works there was no change or difference made in that from the Bragg tariff?

A. No, sir; what — tariff was I couldn't say, but there was no change. That tariff was continued until the year 1870, and it never has been changed since.

Mr. GOLDING sworn for defendant.

Direct examination by Mr. BLANC:

Q. What is your occupation or profession?

A. I am a mechanic and engineer engaged by the water works Co. to give some little attention and to attend to some little matters for them.

Q. Are you not the proprietor of the Novelty Iron Foundry?

A. Yes, sir.

Q. You have been in the business as a mechanic and proprietor of the foundry and engineer for a number of years?

A. Yes, sir; been proprietor of the foundry since 1864; been working at the business since 1864.

Q. You say that you have been in the employ of the New Orleans Water Works Co. to make assessments?

28 A. Yes, sir; I made some assessments for them.

Q. What assessments did you make?

A. I assessed pretty much all the factories and large places using water here, and also the different asylums, schools, and hospital.

Q. Public schools?

A. Yes, sir.

Q. Have you any memorandum about you to show what assessments you made on public schools and various institutions?

A. Yes, sir.

Q. When did you make the assessment?

A. Well, I don't remember; it was some three or four months ago.

Q. Will you please state what was the estimate made by you of the water used per day in the public schools in the city of New Orleans; how much?

A. 65,000 gallons a day.

Q. Have you a written estimate of the amount of gallons used

per day in the various public schools, charitable and other public institutions in the city of New Orleans?

A. Yes, sir.

Q. Is the paper which I now show you, marked D, your written estimate?

A. It is.

Q. By whom was that made?

A. By myself.

Q. When was that estimate made by you?

A. Three or four months ago. I don't remember the day.

29 Q. What does that estimate show; what is the first column of figures?

A. Shows the quantity of water used per day for each of those items which are there.

Q. The quantity of water in gallons?

A. Yes, sir.

Q. Per day used for each institution, the number of institutions set opposite any particular item there?

A. Yes, sir.

Counsel for defendant offers in evidence document marked D, being the report or assessments of the witness showing the daily consumption by various institutions of water furnished by the water works Co.

Q. Was this report presented by you to the water works Co.?

A. Yes, sir; a copy of it was given to them, or the original was given to them.

By Judge VOORHIES:

Q. You made both the original and a copy?

A. Yes, sir.

Cross-examination by Mr. ROGERS:

Q. At whose request did you make this?

A. The water works Co.

Q. What year was this made for?

A. That is the quantity that is being used for any year. For

30 instance, I went there on certain days and estimated the quantity they were using; so if that school or that asylum continues in use they will use that much all along.

Q. The Poydras market, for instance, you have put down 30,000 gallons. Is that per day?

A. Yes, sir.

Q. How many days did you visit that market, or how many days—I mean different days—did you visit that market to arrive at that average of 30,000?

A. I went a number of times, and I consulted with the men in the market, and I watched them.

Q. Did you specify the number of times?

A. Well, I went past there two or three times a day myself, and I made several visits up there. Some of the markets they wash every

morning and some every two mornings. I had to pass myself so that I could arrive at a proper estimate.

Q. How many gallons does it take to wash the Poydras market one washing?

A. Well, they have two fire-plugs there, and they had them running at least an hour, and the fire-plugs will discharge fully 15,000 gallons of water in an hour.

Q. That is, if they are running constantly all that time?

A. Yes, sir.

Q. I see you estimated the public schools at 65,000 gallons per day?

A. Yes, sir.

Q. How do you arrive at that estimate?

A. By measuring the flow from time to time; that is about
31 the only way we can do. We can't tell any other way than to find the size, the diameter of the pump, and the size of the discharge; then make the calculations from the usual tables for that purpose. We can arrive at it very closely.

Q. You don't make it, then, from the number of pupils in attendance at each school?

A. No, sir; just take it by the flow.

Q. In the same way *that* the fire-engine houses?

A. Yes, sir.

Q. When you say you take by the flow what do you mean by the flow—by the capacity of the hydrant to discharge?

A. No, sir; not that, but the manner in which I find the hydrant is running on some of the squares. The hydrant is running so much of the time—running in a little stream—and they have a hose attached all the time; and taking all the circumstances into consideration, besides the number of hours that they leave the hydrant flowing, and everything in connection with it, and that is what I base my estimates on.

Q. In examining these public schools did you find out how long they left the hydrant open?

A. Yes, sir; they have the hydrant running constantly for the urinal for the boys during school hours, and there is a hose attached to wash out most of the place, and I made the estimate from actual observation.

Q. Did you visit — the schools or but one?

A. I visited all.

32 Q. Did you find the same average for each school?

A. The same. I placed it at an average of a thousand. Probably one that had the most pupils would not be as large as a small one, but I averaged it.

Q. Did you visit all the markets?

A. Yes, sir.

Q. Did you visit the charity hospital?

A. I did. I stayed there several hours on two or three different occasions.

Mr. J. D. HOUSTON recalled.

Examined by Mr. BLANC:

Counsel for defendant offers in evidence the statement from which Mr. Golding gave his testimony, marked E.

Q. It has been testified by Mr. Bower, of the city of New Orleans, that the tariff adopted as the Bragg tariff continued during the entire administration of the City Water Works Co. by the city of New Orleans?

A. Yes.

Q. Look at the tariff which we have offered in evidence, marked C, and state whether that is the Bragg tariff.

A. That is what we call the Bragg tariff.

Q. Is that the one which the city of New Orleans used?

A. So I understand. That is the one we find there.

Q. The company has taken charge of the water works Co. from the city of New Orleans. Have they worked on any other
33 tariff than that received from the —?

A. No, sir; none other. We had an attempt made to make it less than the Bragg rate—but this is the tariff.

Q. How many fire-plugs are there in the city of New Orleans?

A. Something over 1,100. I believe 1,108 fire-plugs.

Q. How do the number of faucets now used in large institutions (not public ones) and by private families as compared to some faucets or as compared to the number of faucets used by the city?

A. There are fewer.

Q. There is less water used to-day and there was less water used last year by families and institutions who paid the company than during the administration of the city of New Orleans?

A. I so judge from the number of faucets used. We calculate that there is less water used.

Q. You are positive of that fact, there is now a smaller number than last year used by persons and corporations paying for their water than during the administration of the city?

A. Yes, sir; the city had open 6,883, according to their report, and we have 4,900 and some odd faucets.

Q. How does the use by the city of New Orleans or for free purposes—the delivery of water for free purposes—compare with the delivery and use of water by the city of New Orleans under its administration?

A. It is greater now. I say that during the time up to 1878 there was not much flushing done by running gutters. It was
34 only after the epidemic that they started to flushing gutters. Of course, they did wash them, but only once a week, and it is a common thing to do it every night now in the business portion of the city. I am speaking of when I was in the administration. It was right after the epidemic of 1878, and we cleaned every night, and the instructions were to flush as often as possible during the day.

Cross-examination by Mr. ROGERS:

Q. Ain't there a great many water-carts using water from your establishment for purposes of using water for the streets?

A. No, sir; the only dirt streets are watered that I know anything of——

Q. I mean for watering streets.

A. Well, there is two people engaged in it—Mr. Joice and Mr. Galley.

Q. How many water-carts do they run per day?

A. I can't say the number. We charge them so much per square, but the amount is very small.

Q. You never made a calculation of how much water they use—that is, the water-carts?

A. No, sir; we make a calculation ranging at a the . Certainly we make an estimate of the amount of water that would be used to arrive at the price. It forms a portion of the estimates, and we charge so much a square, and we make an estimate, and
35 we charge for it. I don't remember what the estimate was per square. They wrangled that it was less and we wrangled that it was more.

Q. You don't know the capacity of the water-carts?

A. No, sir; we didn't keep any register of that. We keep the sum of the squares they sprinkle each day. At the end of the month he comes in and makes a report, "I sprinkled so much." In arriving at the price we take into calculation the number of squares.

Q. That is, you take into calculation the amount of water it takes to water a square?

A. Yes, sir. He says it is less and we say it is more. It is an insignificant amount.

By Mr. SEMMES:

Q. What probable amount do these water-carts use at the outside?

A. I can't say. Mr. Gardner can say better. I have had one or two little discussions with them, but it is a small amount.

Q. You don't use 20,000,000 of gallons?

A. No, sir; it is an insignificant thing. I think one million and a half gallons of water for a year is a very large estimate for them to use. There is a little dirt street a negro man some days he sprinkles and some days he does not. He has got about 26 squares

Mr. GOLDING recalled for defendant.

Examination by Mr. BLANC:

Q. What is the outside amount used by water-carts for one year?

36 A. To the best of my knowledge and recollection about one million and a half per annum.

Q. Are you certain it is not 2,000,000 of gallons?

A. Quite sure.

By Judge VOORHIES:

Q. You have regular settlements every month for the amount they actually consume?

A. Yes, sir.

Counsel for defendant offers in evidence the certificate of the recorder of mortgages showing the registry of the taxes in favor of the city of New Orleans against the New Orleans Water Works Co., marked F.

Counsel for plaintiff objects to the offer of anything beyond for the year 1881, on the ground that it is irrelevant ruling.

The court sustains the objection, there being no attack made by the requirement or sufficiency of the assessments in this case. The suit is upon the assessment of 1881 for the taxes of 1882.

Defendant reserves bill of exceptions and makes the document part of the bill of exceptions.

37 *City of New Orleans, Tax of* 1881.

Received —— —, 188–, of the N. O. Water Works Co. for acc't of its stockholders eleven thousand five hundred and eighty-four $\frac{87}{100}$ dollars for tax, as described below:

Assessment.		For what purpose.	
Real estate		City expenditures, police & schools	1.00 per ct.
Personal property:			
Horses, cows, & carriages, stock in vessels & corporations.		Interest & redemption, public debt	.50 per ct.
Money at interest, mdse., or stock in trade.		Special judgment tax levied by order of the United States circuit court and ordinances Nos. 6834, 6835	4 4-10 per ct.
Furniture, etc.			
Income			
Total taxable property	$8—	Rate of tax	1.78 4-10 per ct.

(Signed) E. E. O'BRIEN,
For Administrator of Public Accounts.

——— ———,
For Administrator of Finance.

38 *Description of Real Estate.*

Assessment district.	No. of square.	Where situated.	Amount.

(The streets between which the property lies are here given, the first-named being that on which it fronts. When one or more streets are underscored, corner property facing these streets is denoted.)

		Names of the shareholders of the N. O. Water Works Co.	No. of shares of each stockholder.	Total value of shares of stock.
		Each share, $35.25.		
4	222	Cor. St. Charles & Perdido.		
		Abascal, M.	35	$1,233 75
		Abraham, Henry	464	16,356 00
		Aucoin, V. O.	3	105 75
		Airey, T. L. & Co.	300	10,575 00
		Anderson, Mrs. Emma Jane	8	282 00
		Allen & Syme	3	105 75
		Armbruster, Mrs. Wilhelma	10	352 50
		H. & B. Beer	1,393	49,103 25
		Behn, Mrs. Jas. B.	24	846 00
		Butler, Pierce	621	21,890 25
		Brousseau, A. R.	113	3,983 25
		Boland, John	100	3,525 00
		Bonabel, Anais	20	705 00
		Burns, Mrs. Mary P.	100	3,525 00
		Beard, Dr. C.	200	7,050 00
		Barton, T. S., broker	670	23,617 50
		Britten, A., "	175	6,168 75
		Blake, Mrs. Cornelia A.	40	1,410 00
		Behan, F. A.	100	3,525 00
		Barrett, L. F.	70	2,467 50
		Block, S.	30	1,057 50

Description of Real Estate—Continued.

Assessment district.	No. of square.	Names of the shareholders of the N. O. Water Works Co.	No. of shares of each stockholder.	Total value of shares of stock.
		Blessing, S. T.	40	$1,410 00
		Begnore, A. E.	25	881 25
		Bergerot, Wid. A.	58	2,044 50
				162,220 50
4	222	Forward		162,220 50
		Bergerot, Mrs. Alphonsine	10	352 50
		Begnon, Mrs. Mary L.	25	881 25
		Brandner, Joseph	2	70 50
		Chaille, Dr. S. E.	75	2,643 75
		Ceruy, Vicomte C. de	36	1,269 00
39		Cassard, Jules	240	8,460 00
		City N. O. subs. boards purchased	103	Free.
		" " for outstanding bonds	1,634	Free.
		Conners, James	3	105 75
		Clarke, Lizzie D.	50	1,762 50
		Conner, H. W.	300	10,575 00
		Cenas, Mrs. M.	10	352 50
		Calenes, W. N.	10	352 50
		Conner, Mrs. Mary B.	15	528 75
		Clarke, Lizzie D., tutrix	50	1,762 50
		Calloyammi, Rosalie	10	352 50
		Cunningham, Alex. Nevin	5	176 25
		Cunningham, Rob't W.	5	176 25
		Despaigne, Mrs. Marie	29	1,022 25
		Dupasquier, Ferdinand I.	76	2,679 00
		Dauphin, M. A.	2	70 50
		Duffy, Thos.	7	246 75
		Devereaux, Thos.	3	105 75
		Dessommes, A.	2	70 50
		De Buys & Ogden	544	19,176 00
		Delgado & Co.	6	211 50
		Devron, Dr. G.	13	458 25
		D'Henricourt, P. A.	13	458 25
		De Van, W. S.	17	599 25
		De Buys, James	67	2,361 75

Description of Real Estate—Continued.

Assessment district.	No. of square.	Names of the shareholders of the N. O. Water Works Co.	No. of shares of each stockholder.	Total value of shares of stock.
		Doswell, Brooks	150	$5,287 50
		Dubas, J.	1	35 25
		De Ruyter, Chas.	175	6,168 75
		Forward		230,993 25
4	222	Forward		230,993 25
		Dana, Mrs. Elvira R.	40	1,445 25
		Delvaille & Lapayre	400	14,100 00
		Denegre, Henry	142	5,005 50
		Denegre, Mrs. Ada P.	100	3,525 00
		Davis, Joseph W.	25	881 25
		Dyas, Miss Mary	75	2,643 75
		Davidson, E. D.	50	1,762 50
		Edward, J. D.	54	1,903 50
		Eugster, F.	310	10,927 50
		Fornaris, F. V.	11	387 75
40		Fourchy, Paul	24	846 00
		Forman, B. R.	1	35 25
		Fink Asylum funds	31	1,092 75
		Factors' & Traders' Ins. Co.	40	1,410 00
		Fernandez, O. V.	50	1,762 50
		Frederick, Mrs. Mary C.	35	1,233 75
		Femour, E. C., broker	800	28,200 00
		Gauthier, Mrs. Cora	29	1,022 25
		Golis, L.	23	810 75
		Green, Mrs. W.	9	317 25
		Girardey, C. E.	41	1,445 25
		Gair, Henry Hainwright	200	7,050 00
		Gerber, S.	50	1,762 50
		Geddes, John	50	1,762 50
		Hyman, H.	93	3,278 25
		" Mrs. Mary H.	167	5,886 75
		Hinks, Jno. W.	23	810 75
		Hayward, S.	30	1,057 50
		Hassisger, J.	15	528 75
		Herrick, Dr. S. S.	20	708 00

Description of Real Estate—Continued.

Assessment district.	No. of square.	Names of the shareholders of the N. O. Water Works Co.	No. of shares of each stockholder.	Total value of shares of stock.
		Hibernia Ins. Co.	7	$246 75
		Henderson, Jno.	4	141 00
		Hansen, Edward	2	70 50
		Hiett, A W.	8	282 00
4	222	Forward		335,333 25
		Forward		335,333 25
		Halliday, Dr. D. C.	5	176 25
		Hackett, Michael	15	528 75
		Harney, Jno.	3	105 75
		Helwege, Peter	96	3,454 50
		Howard, C. T.	300	10,575 00
		Howard, F. T.	200	7,050 00
		Hermann Bros. & Co.	50	1,762 50
		Hopkins, Aristide	52	1,833 00
		Haag, Henry	50	1,762 50
		Hebard, B. W.	10	352 50
		Hunt, T. H.	100	3,525 00
		Hill, A. M.	20	705 00
		Henshard, J. M.	80	2,820 00
		Isaacson, H. M.	10	352 50
		Isaacson, A. H.	8	282 00
41		Jonas, B. F.	29	1,022 25
		Jones, Thomas	20	705 00
		Johnston, J. M.	80	2,820 00
		Joyce, S. M.	20	705 00
		Jous, Mrs. Cecile M.	11	387 75
		Keenan, B. A.	18	634 50
		Kerchoff, Miss A. H.	68	2,397 00
		Kells, C. E., Jr.	2	70 50
		Krumbhaar, Jas. Cobrad	1	35 25
		Kendig, T. A.	170	5,992 50
		Lewis, Mrs. Fred.	5	176 25
		Labatut, Miss F.	1	35 25
		" " C.	1	35 25
		Lacapeyre, Hermine	56	1,974 00

Description of Real Estate—Continued.

Assessment district.	No. of square.	Names of the shareholders of the N. O. Water Works Co.	No. of shares of each stockholder.	Total value of shares of stock.
		Louisiana Nat. Bank	21	$740 25
		Leblanc, Joseph	2	70 50
		Lehman, Abraham, & Co.	50	1,762 50
		La. State Lot. Co.	4	141 00
		Lazare, Widow Cora	63	2,220 75
				394,130 25
		Forward		394,130 25
		Leefe, J. L.	4	141 00
		Leaumont, A.	2	70 50
		Labatt, D. C.	20	705 00
		Lusk, James A.	2	70 50
		Landry, Dr. A.	3	105 75
		Lispfeldt, Chas.	40	1,410 00
		Lange, H.	60	2,115 00
		Levi & Newman	119	4,194 75
		Lessassier, Geo.	235	8,283 75
		Lyster, Mrs. Sallie	10	352 50
		Laskey, Henry	100	3,525 00
		Lesvis, S. C.	10	352 50
		Lafou, Thomas	100	3,525 00
		Lafitte & Dufilho	7	246 75
		Landauer, A. J. R.	14	493 50
		Lanam, O., ag't	10	352 50
		Maspero, P.	200	7,050 00
		Merchants' Ins. Co.	1,218	42,934 50
		Morel, Septima	18	634 50
		Mengers, Sophie	5	176 25
		Miltenberger, Mrs. Odille	4	141 00
		Montejo, M. A.	150	5,287 50
42		Moore, Jas.	2	70 50
		McLaughlin, William	2	70 50
		May, Eugene	12	423 00
		Martin, Eugene	110	3,877 50
		McPherson, E.	40	1,410 00
		Mather, Geo.	50	1,762 50

Description of Real Estate—Continued.

Assessment district.	No. of square.	Names of the shareholders of the N. O. Water Works Co.	No. of shares of each stockholder.	Total value of shares of stock.
		Mather, Alexander T.	1	$35 25
		" Mrs. Louise	150	5,287 50
		Moran, T. J.	54	1,903 50
		Menge, J. H.	130	4,582 50
		McNeil, Mrs. E. A.	100	3,525 00
		Malad, Mrs. Angele	5	176 25
				499,422 00
		Forward		499,422 00
		Malard, Miss Louise	5	176 25
		N. O. Harbor Protection Co.	13	458 25
		Newgass, B.	200	7,050 00
		" H.	2	70 50
		O'Regan, Timothy	7	246 75
		O'Connor, Thomas	8	282 00
		Oertling, Miss Fredericka	2	70 50
		Pemberton, William	1	35 25
		Pena, F.	29	1,022 25
		Pile, J. L.	2	70 50
		Pierce, A. P. W.	1	35 25
		Philippi, Cæsar	10	352 50
		Peale, W. A.	15	528 75
		Paigoud, W. H.	42	1,480 50
		Plock & Co.	75	2,643 75
		Pilsbury, Edward	158	5,569 50
		Pottici, H.	208	7,332 00
		Pujo, C. N.	15	528 75
		Plauche F. Henry	15	528 75
		Poff, Mrs. Harriet N.	3	105 75
		Rance, Dr. H.	12	423 00
		Roberst & Co.	5	176 25
		Rochl, Herman	300	10,575 00
		Rabouine, Alph., Jr.	25	881 25
		Roony, H.	50	1,762 50
		Shiff, Eugenie	28	987 00
		" Arthur	29	1,022 25

Description of Real Estate—Continued.

Assessment district.	No. of square.	Names of the shareholders of the N. O. Water Works Co.	No. of shares of each stockholder.	Total value of shares of stock.
		Shiff, Gustave	12	$423 00
43		Shiff, Theodore	2	70 50
		Sere, Victor	1	35 25
		Schneider, Wm.	9	317 25
		Sweet, Geo. O.	6	211 50
		Simone, Joseph	7	246 75
		Seixas, J. M., broker	445	15,686 25
		Shaefer, S. F. C., broker	50	1,762 50
		Stewart, Mrs. Mary C. Beard	25	881 25
				563,471 25
		Forward		563,471 25
		Simms, Thomas	100	3,525 00
		Simmons, W. R.	80	2,820 00
		Stille, Dr. B.	40	1,410 00
		Sandys, M. Reginald	320	11,280 00
		Serrell, T. S.	100	3,525
		Soniat, Chas. T.	25	881 25
		Swain, W. W.	10	352 50
		Seixas, Mrs. Julia D.	3	105 75
		Saunders, Eugene S.	5	176 25
		Toby, Edward	20	705 00
		Trobriand, R. de	80	2,820 00
		Trisconi, Jno.	1	35 25
		Triscazes, J. B.	21	740 25
		Tilton, F. W.	12	423 00
		Taylor, B. F.	6	211 50
		Townsend, Geo.	45	1,586 25
		Twichell, Mrs. L. A.	15	528 75
		Thorn, Jno.	202	7,120 50
		Taylor, Geo.	200	7,050 00
		Vatter, Frank	22	775 50
		Vignes, E.	5	176 25
		Vaudille, A.	16	564 00
		Vignaud, Miss L.	5	176 25
		Vignier, J. F. de	60	2,115 00

Description of Real Estate—Continued.

Assessment district.	No. of square.	Names of the shareholders of the N. O. Water Works Co.	No. of shares of each stockholder.	Total value of shares of stock.
		Washburn, W. W.	298	$10,504 50
		Wilson, E. H.	2	70 50
		Westfield Bros.	100	3,525 00
		Worthington, Jas.	200	7,050 00
		Word, Mrs. S. H.	50	1,762 50
		Walker, J. E.	30	1,057 50
44		Wilkins, H.	20	705 50
		Wilson, Miss Henrietta	24	846 00
		" " Cecilia	1	35 25
		Williams, Mrs. A. Florence	100	3,525 00
		Zacharie, James S.	10	352 50
		Zitman, Geo.	25	881 25
		Zuberbier, H.	25	881 25
				643,770 75

I hereby certify that the foregoing list of stockholders of the New Orleans Water Works Company and the number of shares set opposite each name and value of said stock, as appearing herein, is a true and correct copy of the original tax bill as appears in the tax-mortgage office for the year 1881.

(Signed) M. H. REDON,
Chief Clerk Tax-Mortgage Office.

45 *City Water Works of New Orleans.*

Tariff of water rates. Payable annually in advance on the first day of January at the office. Filed May 28, 1883.

1. Private dwellings, per annum.

For 1 to 2 rooms	$8 00
For 3 to 4 rooms	10 00
For 5 or 6 rooms	12 00
For 7 or 8 rooms	14 00
For 9 or 10 rooms	16 00
For 11 or 12 rooms	18 00

For 13 or 14 rooms	20 00
For 15 or 16 rooms	22 00
For 17 or 18 rooms	24 00
For 19 or 20 rooms	26 00
For each room above 20	1 00

Boarding-houses and boarding-schools to be charged above rates and one dollar in addition for each room.

Houses occupied by more than one family to be charged for each family over and above ½ the dwelling rate.

Day schools, dwelling rates and fifty cents additional for each pupil.

2. Hotels, per annum.

3. Stores, shops, etc., per annum.

For wholesale and retail stores and shops, dry	$8 to $20
For groceries, &c.	12 to 30
For office and sleeping rooms	5 to 12

4. Saloons, &c., per annum.

For drinking	
For eating and coffee houses	
For lager beer and ice creams, etc.	
Billiard saloons, per table	5 00
Bowling saloons, per alley	5 00
Gambling saloons	

5. Stables, per annum.

For livery and sale and street railroad, per stall	3 00
For livery and street railroad, for each wheeled vehicle or car	2 00
Private stables, for each horse or mule	3 00
Private stables, for each cow or head of cattle	1 50
Private stable, for each carriage, buggy, or vehicle	2 00
Government stable, for each stall	3 00
Stock-yard, per head of stock	1 50

6. Hose attachments, per annum.

For sprinkling streets and washing sidewalks, steps, windows, and fronts of lots not over 25 feet front and half the width of street	10 00
For each additional foot front	25

Corner lots, both fronts charged.

For sprinkling private yards and gardens and washing walls in the same, per 100 yards	1 00
For sprinkling public or pleasure gardens, per 100 square yards	1 50
For street-sprinkling cart, per 100 square yards	2 00

For washing by the momentum of the jet alone, for any purpose, add per square inch area of nozzle	150 00
Protection against fire, when rented for no other purpose, charged per square inch area of attachment	50 00

7. Baths, per annum.

46 For private dwellings, not over 6 rooms, cold bath, each	4 00
For private dwellings, not over 6 rooms, warm bath, each	6 00
For private dwellings, over 6 rooms, cold bath, each	5 00
For private dwellings, over 6 rooms, warm bath, each	7 00
For hotels, boarding-houses, hospitals, and public bath-houses, cold bath, each	12 00
For hotels, boarding-houses, hospitals, and public bath-houses, warm bath, each	8 00

8. Water-closets, per annum.

For private dwellings, stores, and offices, each	7 00
For hotels, boarding-houses, hospitals, prisons, schools, manufactories, and all public places, each	10 00

None but self-closing allowed.

9. Urinals, per annum.

For private dwellings, stores, and offices, each	3 00
Hotels, boarding-houses, hospitals, prisons, schools, saloons, manufactories, and all other public places, each	8 00

10. Stationary wash-basins, per annum.

For private dwellings, stores, and offices, each	3 00
For hotels, boarding-houses, hospitals, prisons, saloons, barber shops, manufactories, and all other public places	5 00

11. Kitchen and laundries, per annum.

For slop, with draw	5 00
For washtubs, with draw	5 00
For each additional slop sink, with draw	3 00
For laundries, washerwoman	

13. quantity assessment by estimate or meter measurement, per annum.

For daily average of 2,000 gal's or less, per 1,000 gal's	40
For daily average of 2,000 gal's to 4,000 gal's, per 1,000 gal.	37
For daily average of 4,000 gal's to 6,000 gal., per 1,000 gal.	34
For daily average of 6,000 to 8,000 gal., per 1,000 gal.	31
For daily average of 8,000 to 10,000 gal., per 1,000 gal.	28
For daily average over 10,000 gal's, per 1,000 gal.	25

14. Manufacturers, artisans, &c., per annum.

For bakeries, per each barrel of flour used	02
Breweries	
Barber shops, per chair	5 00
Book bindery	
Confectioners	
Candle and soap factories	
Camphine, spirit, gas, or alcohol	
Dyers and scourers	
Distillers	
Foundries	
Flouring mills	
Fountains	
Forges, blacksmiths', each	5 00
Forges, steam hammer	10 00
Glue factories	
Gas works	
Hat manufactories	
Hands in factories, each	
Hospitals, per inmate	
Laboratory	
Market stalls and stands	
Malting, per bushel	
Mineral-water factories	
Printing offices	
Packing-houses, per bbl. of meat packed	
47 Planing mills	
Rectifying establishments	
Railroads, locomotive	
Steam-engines, per horse-power, below 10, each	12 00
Steam-engines, per horse-power, above 10, each	10 00
Slaughter-houses	
Sugar refineries	
Starch factories	
Steam boilers for heating purposes	
Tanneries, per vat	
Tobacco factories	
Vinegar manufactories	
Washing meat, per 1,000 lbs. washed	
Cotton presses	

12. Building purposes, per annum.

For brick-work, 10,000 or less	3 00
For brick-work, over 10,000, per thousand	20
For plastering, per sq. yd.	02

1. Bills rendered by meter measurement payable quarterly, in advance, with the addition for rent of meter.

2. Water will be cut off when bills are not paid in ten days.

3. For collections out of the office ten per cent. will be added to bills under 20 dollars; five per cent. on those from twenty to one

hundred dollars, and two per cent. on all above one hundred dollars, to cover extra expenses of our door collector.

4. For purposes not specified in the above tariff the rate shall be assessed by the registrar of water rents, based on inspection and calculation.

5. No fountain or jet will be allowed on any premises where water is not taken for other purposes and to an extent sufficient for these purposes.

Adopted by the board of commissioners at a meeting held on the 18th of November, 1868, and ordered to be enforced from and after the first of December, 1868.

F. H. HATCH,
President pro tem.

48 *Document D, Offered in Evidence by Defendant. Filed May* 28, 1883.

Civil District Court.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 3617.

Free list of hydrants, showing the amount of water used in the first and fourth districts during each day, 3 P. B. (See R., p. 38.)

Gallons.			
65,000	13 public schools, 5,000, at —.		
36,000	12 fire-engines, 3,000, at —.		
	Markets.		
15,000	St. Mary's.	15,000	Pilie.
30,000	Poydras.	15,000	Claiborne
15,000	Magazine.	15,000	Ninth.
15,000	Dryades.	15,000	Second.
4,000	Central police sta.		
1,500	Pecannier police sta.		
4,000	City hall.		
4,000	St. Patrick crim. court.		
30,000	Work-house (includes House of Refuge.)		
100	Street commissioner, 241 Erato.		
3,000	Lafayette square, 2 fountains.		
72,000	Charity hospital.		
10,000	Touro Infirmary.		
1,000	Home — Aged & Infirm.		

49 Asylums.

Gallons.	
25,000	5 asylums, 5,000 each.
390,600	

The free list of the second and third districts—six engine-horses and two hook-and-ladder Co's; average consumption and waste, 24,000 gal's, 3,000 gal's per day each.

Gallons.		Gallons.	
3,000	Jacksons square, State house, shut off.	4,000	Washington square, old arsenal, closed up.
3,000	Recorder's court.	10,000	Parish prison, gen use.
15,000	Fire-plug in yard, runs one hour every 6.	4,000	Police station, Elysian Fields street.
30,000	Six public schools, average each 5,000.	4,000	Civil court.
2,000	St. Vincent Orphan —, boys.	500	Sanitary auxilary.
1,000	Convent St. Famille.	10,000	Little Sisters of the Poor.
4,000	Convent Mt. Carmel.	2,000	Convent of Carmelites.
3,000	Mortgage office.	1,000	Asylum de la Providence.
		47,500	French markets, per week.
153,500	Total gallons.		

50 *Document E, Offered in Evidence by Defendant. Filed May 28, 1883.*

Civil District Court.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 3617.

Sketch of gallons.

May 28, 1883. Hydrants open this day.			Annually.
3,235 families	Average 5 persons to each, average 50 gals. daily to each person for use and waste.		295,193,750
41 boarding-houses	Average 15 persons to each		13,140,000
10 laundries	Average 500 gals. daily, 5,000		1,825,000
5 clubs	Average 500 gals. daily, 2,500		912,500
8 stalls	Average 100 gals. daily each		292,000
18 gas and other small engines.	Average total, 6,000 gals. daily		2,190,000
6 breweries	5.15, est. total	5,866,000	
	1.15, est. total	8,660,000	
			14,726,000
116 stables	11.15, est. total	14,400,000	
15–54 D. 30–27 D.	105, est. total	7,200,000	
			21,600,000
55 bakeries	Steam and otherwise		10,000,000
25 groceries (with gas engine).	10.20, est. total	5,600,000	
	15, est. 200 daily	1,000,000	
			67,000,000
391 saloons and restaurants.	Estimater 15		99,000,000
3 public troughs	Est. 2,000 daily		730,000
69 factories	Estimater 15		41,320,000
3 blacksmiths	Est. 150 gals. ea. daily		35,000
6 dyers	Est. 700 gals. ea. daily		1,533,000
3 lumber yards	Est. 150 gals. ea. daily		34,750
134 shops	Est. 50 gals. ea. daily		2,450,000
13 mills	Estimater 15		13,100,000
13 barber shops	Est. 300 gals. ea. daily		1,425,000
	Forward		526,247,000

Document E—Continued.

May 28, 1863.	Sketch of gallons. Hydrants open this day.	Annually.
		Gals. annually.
51	Bro't forward	526,247,000
4 elevators	2,160 ascensions ea. daily and 200 gals. per ascension 11,780,000 2 one-half above 5,890,000	17,670,000
6 refineries	Est. 10	37,000,000
7 railroads	Est. 10	11,400,000
11 foundries	Est. 15	8,920,000
400 stores	2 with gas engines, 20 2,450,000 398, est. 200 gals. daily 29,054,000	31,504,000
1 public bath	Est. 1,500 gals. daily	547,500
U. S. mint	Estimater 15	3,300,000
U. S. custom-house	Estimater 15	5,300,000
19 cotton-presses	Estimater 25	18,900,000
2 hotels	Estimater 15	12,500,000
Gas works	Estimater 15	5,500,000
		678,788,500

E. & O. E.
New Orleans, May 25th, 1883.
(Signed) L. H. GARDNER,
Sect. & Treas. N. O. Water Works Co.

52 *Document Annexed to Document E.*

P'r statement	678,788,500
Double this	1,357,577,000
Am't pumped	2,900,000,000
Deficit	1,542,423,000
@ 1o ct. p'r 1,000	$154,242 30
@ 5 ct.	77,121 15
@ 25 ct.	385,605 75

(Signed) L. H. GARDNER,
Sec'y & Treas. N. O. Water Works Co.

Certificate of the Recorder of Mortgages, Offered in Evidence by Defendant, Marked F. Filed May 28, 1883.

STATE OF LOUISIANA, *Parish of Orleans:*

Civil District Court.

CITY OF NEW ORLEANS *vs.* N. O. WATER WORKS CO. } No. 3617.

OFFICE OF RECORDER OF MORTGAGES.

The undersigned, recorder of mortgages for the parish of Orleans, State of Louisiana, certifies that in the records of this office 53 there are no other mortgages standing in the name of New Orleans Water Works Co., and resulting from the inscriptions for city taxes of the years 1879, 1880, and 1881 only.

1st. Sq're No. 222, bounded by St. Charles and Perdido.

2d. Sq. 21 B, bounded by Peters, Waters, Orange, and Richards streets.

3d. Sq're 39, bounded by Tchoupitoulas, Richards, & Peters Sts.

4th. Sq. 83, bounded by St. Thomas, Richards, Religious, and Market streets.

Than:

B 182 S 201	Rec'd Dec. 4, '79, one m't'ge city tax 1879, $1,125, sq're 39.
B 182 S 201	Rec'd Dec. 4, '79, one m't'ge city tax 1879, $1,125.00, sq're 83.
B 182 S 201	Rec'd Dec. 4, '79, one m't'ge city tax 1879, $75.00, sq're 21 B.
B 182 S 201	Rec'd Dec. 4, '79, one m't'ge capital city tax 1879, $3,975.00, sq're 172.
B 223 S 169	Rec'd Aug. 16, 1881, one m't'ge city tax 1880, $3,840.00, sq're 222.
B 223 S 169	Rec'd Aug. 16, 1881, one m't'ge city tax 1880, $75.00, sq're 21 B.
B 223 S 169	Rec'd Aug. 16, 1881, one m't'ge city tax 1880, $1,050.00, sq're 39.
B 223 S 169	Rec'd Aug. 16, 1881, one m't'ge special city tax 1880, $918.86, sq're 222.
B 223 S 169	Rec'd August 16, 1881, one special m't'ge city tax '80, $16.05, sq're 21 B.
B 223 S 169	Rec'd Aug. 16, 1881, one m't'ge special city tax 1880, $224.70, sq're 39.
B 223 S 169	Rec'd Aug. 16, 1881, one m't'ge special city tax 1880, $107.16, sq're 83.
B 230 S 287	Rec'd April 6, '82, one m't'ge city tax 1881, $11,484.87, sq're 222.
B 230 S 163	Rec'd April 6, '82, one m't'ge city tax 1881, $89.20, sq're 21 B.

B 230 S 163 Rec'd April 6, '82, one m't'ge city tax 1881, $1,248.00, sq're 83.

54 B 230 S 163 Rec'd April 6, '82, one m't'ge city tax 1881, $1,259.00, sq're 39.

New Orleans, May twenty-six, 1883.

(Signed) GEO. GUINAULT, *Dy R.*

Submission.

Civil District Court.

Extracts from the Minutes of Monday, June 11th, 1883.

Present: Hon. F. A. Monroe, judge.

CITY OF NEW ORLEANS *vs.* N. O. WATER WORKS CO. } No. 3617.

This case came up for argument on this day.

All parties duly represented.

And, after argument of counsel, the case being submitted by all parties, the court took the same under advisement.

55 *Opinion of Court. Filed June 29, 1883.*

Civil District Court.

CITY OF NEW ORLEANS *vs.* —— —— } No. 3617.

The present corporation, known as the New Orleans Water Works Company, was created by act No. 33 of 1877, section 11 of which reads as follows:

"That the city of New Orleans shall be allowed to use water from the pipes and plugs of said company now laid free of any charge for the extinguishment of fires, cleansing of the streets, and for the use of all public buildings, markets, and charitable institutions, and that the said company shall place, free of any charge whatever, two hydrants, of the most approved construction, in front of each square where a main pipe shall be laid, at a suitable distance from each other, from which a suitable quantity of water may be conveniently drawn for the extinguishment of fires, for watering the streets and cleansing the gutters, and for any other public purpose; that in the squares which do not front on the river the hydrants shall be placed on opposite sides of the streets, at an equal distance from each other and the corners. It shall be the duty of said company, whenever main pipes shall be laid, to supply water for all the purposes herein mentioned at all times during the continuance of their charter, and in consideration thereof the franchises and property of the

56 said New Orleans Water Works Company used in accordance with this act shall be exempt from taxation, State, municipal, and parochial."

The exemption from State taxes was withdrawn by act 43 of 1878, but the law remains unchanged as to city taxes.

Notwithstanding this fact, however, the city now sues for the taxes of 1881 upon the grounds that the exemption or commutation of taxes is prohibited by the constitution, and the defendant claims that if that be the case it was under no obligation to furnish water to the city without charge, since the consideration of that obligation fails, or, rather, has no legal existence.

The same question was presented to the supreme court of the State in the case of City *vs.* Sugar Shed Co., not yet reported, and the position of the defendant as above stated was sustained.

In that case the company had agreed to pay a certain sum annually, in lieu of taxes, as a bonus. Suit was brought for the taxes and judgment rendered in favor of the city therefor, but there was also judgment for defendant condemning the city for the bonus which had been collected.

The amount of water furnished during the year 1881 and its value is shown by the testimony of several witnesses, who are entirely uncontradicted, and I know of no principle of law or equity which would justify me in withholding the judgment to which the defendant is entitled. There should be judgment in favor of the
57 city, as prayed for, in the main demand and in favor of the defendant on the demand in reconvention, the defendant to pay the costs incidental to the main demand and the plaintiff those incidental to the demand in reconvention.

Judgment.

Civil District Court, Division C.

CITY OF NEW ORLEANS
vs. } No. 3617.
N. O. WATER WORKS CO.

For the reasons assigned in the within opinion of the court on this day delivered and filed it is ordered, adjudged, and decreed that there be judgment on the main demand in favor of plaintiff, The City of New Orleans, and against the defendant, The New Orleans Water Works Company, for the sum of eleven thousand four hundred and eighty-four $\frac{87}{100}$ dollars ($11,484.87), with ten per cent. per annum interest from March 31st, 1881, till paid, and with lien and privilege and right of pledge on the property described in said plaintiff's petition.

It is further ordered, adjudged, and decreed that there be judgment on the reconventional demand in favor of defendant, The New Orleans Water Works Company, and against plaintiff, The City of New Orleans, for the sum of forty thousand two hundred and
58 eighty-one $\frac{87}{100}$ dollars ($40,281.87), with legal interest thereon from the 31st day of December, 1881, till paid, the defendant to pay the costs incidental to the main demand and the plaintiff those incidental to the demand in reconvention.

Judgment rendered June 28th, 1883.
Judgment signed July 3d, 1883.
(Signed) F. A. MOROE, *Judge*.

Motion for Suspensive Appeal. Filed July 3, 1883.

Extract from the Minutes of Tuesday, July 3, 1883.

Civil District Court, Division C.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 3617.

On motion of C. H. Buck, city attorney, and Wynne Rogers, assistant city attorney, and on suggesting to the court that the judgment rendered herein on the 28th of June in favor of defendant on the reconventional demand is to her prejudice and that she is desirous of suspensively appealing from the same to the supreme court—

It is ordered by the court that the city of New Orleans be allowed a suspensive appeal from the judgment rendered herein on
59 the 20th of June, 1883, in favor of defendant on the reconventional demand, returnable to the hon. the supreme court on the first Monday in November, 1883.

And that the said city be dispensed from giving bond.

60 EXHIBIT A, Introduced by Defendant. Filed Jan. 28, 1883.

Annual Report of the New Orleans Water Works Company to the Board of Directors, April 10th, 1882.

OFFICE OF THE NEW ORLEANS WATER WORKS CO.,
NEW ORLEANS, *April 10th*, 1882.

Honorable board of directors.

GENTLEMEN: In compliance with section 15 of the charter I now submit my fourth annual report of the work accomplished by the company and its financial condition for the year ending April 9th, 1882.

Since my last report the two basins of the reservoir have been completed and new valves and platforms put in all four. I deemed it best to cut off the eighteen-inch supply from Richard street, as it was useless, and have capped the ends leading into the basin corner Market and St. Thomas and Market and Religious streets. Although very careful in introducing water into the newly built basins, I had occasion to run it off several times to examine leaks in the flooring. There is yet one small leak which I have not discovered, but it is of a trifling nature and not sufficient to cause me any uneasiness.

The waste that has been checked by these repairs and improvements will not fall short of 600,000 gallons per day.

61 As an evidence of the many leaks that have been closed and the waste that has been checked I cite the number of gallons pumped this year over last:

As per report April 9, 1881	3,365,738,910
As per report April 9, 1882	2,948,347,134
Less in 1882	317,391,776
Coal consumed 1881, barrels	36,618
" 1882, barrels	30,743
	5,875

Had the average price of coal purchased in 1882 been as low as that purchased in 1881 the pumping-service account would have been reduced.

The check valve of the thirty-six-inch force main should be repaired, as I am satisfied that it has never been examined since it was put in. I have made one attempt at it, but was compelled to abandon it until such time as all the engines were in perfect order and the stage of the river low enough to warrant my so doing.

When the river receded last summer a sand bar was disclosed to within fifteen feet of the cribs; so, notwithstanding the extension of both suction mains, the constant accretions will necessitate further extensions unless the city establishes a harbor line on the river from Erato to Market streets.

I was notified by the wharf lessee that he proposed filling in the wharf at Market street, which compelled me to extend the sixteen-inch waste pipe from the reservoir sixty-three feet to
62 the river.

The Richard-street ferry is a great disadvantage to the company, and I have several times complained of it, as there is some risk attending its location so near the cribs, but the only compromise that I could make with the lessee was his proposition to move it if I would pay $7,000 or $8,000, which he claims it would cost to build another wharf and pontoons. I did not enter into negotiations with him on any such basis, and therefore the ferry landing still remains, to the prejudice of the company.

Another grievance is the extension of the wharf below the cribs and its reservation for a line of steamers that, when moored there, lap both the thirty-six and twenty-four inch suction mains. The remedy for this is either to further extend the mains or drive eight or ten piles out in a line with the twenty-four-inch suction crib.

The repairs to the small engine were completed June 18th at a cost of $6,889.78, and it has been in service every day since doing excellent duty.

The Knowles pump is now being thoroughly overhauled. I have increased the size of the plunger to twenty-eight inches in diameter, which will add to her capacity about 600,000 gallons and make her work more satisfactorily under our average head of fifty to sixty feet.

The large engine does not work to my satisfaction, and I have never been in the position to risk taking it out of service to
63 fully repair it, but I think that when the Knowles is finished it can be done with safety.

Mains.

The thirty-inch main on Delta, between Calliope and Canal Sts. was not laid sufficiently deep to insure it against the heavy traffic on that street and the railroad tracks that cross it. The constant leaks necessitated the moving of the Chicago, St. Louis and New Orleans railroad tracks, since which time I have had no complaints.

I have replaced one ten-inch pipe, one 8-inch, two 6-inch, and five 4-inch. They were imperfect and cracked. Even under a low pressure they are sometimes disclosed, and they are immediately replaced by new lengths and are not patched or tied, as has been the custom in days past.

Pipe Laid Since Last Report.

Prytania street:		
From Toledano to Louisiana avenue, 6-inch	369½	feet.
Louisiana avenue:		
From Prytania toward St. Charles, 6-inch	260	"
From Prytania toward Coliseum, 6-inch	443	"
Third street:		
From near Prytania to Chestnut, 4-inch	491	"
Chestnut street:		
From Third to near Second, 4-inch	254	"
64 Thalia street:		
From Front across to Terpsichore, 4-inch	1,232	"
Camp street:		
From Felicity to near Race, 4-inch	315	"
Market street:		
From Water to the river, 16-inch	62	"
Race street:		
From Religious to Chippewa, 1½-inch L	622	"

Consumption and Waste.

The average number of gallons pumped since last report is 8,077,663 gallons per day of twenty-four hours, and the consumption is the smallest part of it. The waste includes that which is run off from the hydrants for street-cleaning purposes. It is the constant-recurring complaint of nearly all cities of the United States, and what must it be in a climate like ours, with seven months of summer weather.

There is but one protection against waste, and that is in the use of meters, but, unfortunately, the character of our water as we pump it will not permit of their successful operation. In some cities the *per capita* has been reduced to twenty-five gallons by the introduction of meters. As a comparison of *per capita* consumption I cite the following cities:

New York	90
Boston	98
Cincinnati	55
Louisville	28
Philadelphia	67
Toledo	54
Chicago	123
Milwaukee	125
Baltimore	50
New Orleans	37
St. Louis	44

65 We figure far below the average, but the computation should not be *per capita* for the reason that of twenty thousand houses in this city only five thousand have hydrants in use, and out of this five thousand certainly more than one-half of them are provided with cisterns for storage of rain water. The quantity computed, according to service, would be one thousand six hundred and fifteen gallons.

Since my induction into this office I have made constant war upon the criminal waste of water by this community. The fact that fire-hydrants are opened and used for scavenger purposes places a cheap value on the water and encourages individuals to use their private services for the same purpose. Moreover, the fact of the Mississippi river flowing past our doors, and sometimes overflowing into the streets, creates the impression among many that there is little or no expense attending its delivery through pipes; yet, notwithstanding all that I have had to contend with, I can congratulate the company upon having accomplished a saving of three hundred and seventeen million gallons and not decreased its revenues.

Clear Water.

This subject has attracted the attention of others as well as myself, and I have been in communication with several parties relative thereto—some with devices to draw the sediment from the suction before reaching the pumps, some with estimates on
66 subsidence and filtration, and others on the introduction by gravitation from a remote point.

I have examined the subject closely, and, as I have now only to deal with the Mississippi river water, I cannot recommend any system that would be of advantage to the company.

In illustration of cost of subsidence and filtration, I quote the following paper read before the Society of Boston Engineers September 21st, 1881:

"No filtering works of great importance exist in this country, but it is obvious that the outlay necessary to build such works, in connection with the water supply of a large city, would be very large. The writer had occasion to make an estimate of the cost of filtering the water of Mystic Lake, on the basis of a consumption of ten million gallons per day, and it was found that the cost of the plan, with the advantage of having all the filtering material on the ground, would amount to nearly half a million of dollars; the cost of yearly maintenance, including pumping, was estimated at $30,000. The area of the filter beds was calculated for the rate of fifty gallons per square foot per twenty-four hours."

Mr. Hermany, of Louisville, estimated on a consumption of fifteen millions, at $1,265,000. Any estimate for this city should be — a basis of thirty millions, and, as I stated in my former report, I hope some means would be discovered of filtering at the inlets, and until
67 then it will be much cheaper for the company to filter at the point of delivery.

An attempt to deliver clear water from the Mississippi river cannot be made with subsidence alone, and it is a question of expense for filter beds also that must be considered by the company.

Filters.

A great many different patents have been submitted to me, but I have not yet found one that will fill the purpose. Those that I have seen are unquestionably good and will accomplish that for which they are made, but it is my desire to secure one that can be constructed so economically as to place it within the reach of every householder.

The most important and fundamental requirements of a household filter is of a material which cannot communicate any injurious or offensive quality to the water which passes through it. Porous stone, vegetable and animal charcoal and sand are the safest articles that can be used.

The type of good drinking water in this city is that which is caught by water-sheds from rains. It is held in high estimation on the theory of its pure source, but the organic dust and organic germs that float in the currents of the atmosphere, together with all fetid gasses, smoke, etc., are washed into storage cisterns.

Dr. Joseph Jones, in his able report of 1881, says:

"That in the year 1870 samples of the waters of the Mis-
68 sissippi were submitted to him for chemical microscopical analysis, and from his examination he concludes that when freed from suspended matters they are of great purity and will compare favorably with the drinking water supplied to the largest and best-regulated cities of the world."

Therefore an economical filter would not only be of great advantage, in a sanitary point of view, but — would be to the interest of the company to secure one.

Private Service.

Total number in first and fourth districts	6,072
Total number in second and third districts	5,163
	11,235

New service, 86; destroyed, 119.

Number open, first and fourth districts	2,146
" " second and third districts	2,825
" closed, first and and fourth districts	3,926
" " second and third districts	2,338
	11,235

making two hundred and thirty-three more open than at the same time last year, all of which are yearly. As will be seen, more than one-half of the services are closed and a larger proportion in the first and fourth districts.

There are many considerations that have produced this result. When consumers were taxed for water which they did not receive they abandoned their hydrants and provided themselves with cis-
terns. Certain portions of the city that were thickly populated,
69 near the river front, have been converted into presses, ware-
houses, etc., and with cheaper rents in the rear portions, together with street railroad communication, have withdrawn to the suburbs a large number that were once customers of this company; then the impecunious condition of our people since the war and the gradual impoverishment for years under heavy taxation compelled many of them to deny themselves the luxury of an abundant water supply, and stinted themselves with what they could catch from sheds.

I have used every effort to induce parties to take the water by solicitation and appeals, and even by giving it free for a stated period, and, although my success is only partial, it is encouraging, and I feel satisfied that it will be permanent.

City Taxes.

An erroneous impression has been created in the minds of many stockholders that the company was claiming an exemption to which they were not entitled and we were asking as a favor that which we claimed as a right.

Tax suits have been instituted for the years 1879, 1880, and 1881, and in each case I have filed a case in reconvention for $40,000.

The contract with the city is under section 11 of the charter, which I quote:

"Be it further enacted, etc., That the city of New Orleans shall
be allowed to use water from the pipes of said company,
70 now laid or hereafter to be laid, free of any charge for the
extinguishment of fires, cleansing of streets, and for the use of all public buildings, public markets, and charitable institutions,

etc.; and in consideration thereof the franchise and property of said New Orleans Water Works Company used in accordance with this act shall be exempt from taxation, municipal and parochial."

The language and intent is beyond controversy, and the question reduces itself to this one point: If the company is not exempt from taxation the city is not entitled to free water. I cannot see how this contract can be impaired, but if it is we certainly have the right to charge for the water. The matter is now before the courts for determination, and I believe the annulment of the contract will be more advantageous to the company.

As an evidence of the liberality on the part of the framers of the charter I give you the list of public buildings, etc., supplied free, and the moiety of compensation to the company is exemption from city taxation:

Public Buildings and Charitable Institutions Supplied with Water Free of Charge.

First and fourth districts:

14 engine and hook and ladder houses.
7 asylums.
2 police stations.
10 public schools.
6 markets.
City hall.
Work-house.
House of refuge.
Charity hospital.

71 Second and third districts:

8 engine-houses.
7 markets.
8 asylums.
4 public schools.
Parish prison.
2 police stations.
2 court buildings.

I now quote from the report of S. W. Scott, superintendent under city administration for year 1876:

Valuation of Water Furnished Free to the City.

Public schools	$1,500 00
Asylums and charitable institutions	1,000 00
City hall	500 00
City pounds	250 00
Recorders' and criminal courts	100 00
Police stations	1,000 00
Charity hospital	1,500 00
Public hydrants	1,250 00

Work-house	$50 00
Parish prison	1,000 00
Court buildings	250 00
Engine and truck houses	1,500 00
Extinguishing fires, flushing gutters, watering streets (one-sixth of all pumped), 303,431,874 gallons, at ten cents per 1,000	30,431 87
	$40,281 87

Althougl. this estimate was made by a city official I considered it excessive, and in my reconventional demand claimed only $40,000, which I can establish as a low valuation beyond any question or doubt.

Revenues and Expenditures.

I submit a comparative table of water rents collected since the organization of the water works:

Jan.	1837	$8,816 46
	1838	17,027 29
	1839	27,938 89
	1840	34,622 88
	1841	44,927 01
	1842	49,944 08
	1843	49,796 07
	1844	56,687 18
	1845	58,263 11
	1846	62,866 38
	1847	70,685 94
	1848	70,342 05
	1849	70,562 84
	1850	89,819 83
	1851	93,251 66
	1852	101,989 72
	1853	110,202 41
	1854	111,555 76
	1855	115,935 39
	1856	122,406 75
	1857	126,099 05
72	1858	128,803 67
	1859	135,318 78
	1860	145,661 91
	1861	145,643 63
	1862	126,278 65
	1863	99,365 55
	1864	113,679 15
	1865	132,233 55
	1866	165,939 90
	1867	181,280 58
	1868	155,023 75

Jan.	1869	$143,293 00
Oct.	1870–'71	145,926 93
	1872	132,626 82
	1873	125,904 17
	1874	113,146 61
	1875	100,742 01
	1876	90,015 67
	1877	90,148 62
Ap'l	1878–'79	91,467 92
	City	8,250 00
	1879–'80	91,339 03
	1880–'81	83,421 16
	1881–'82	99,930 70

This year shows an increase of twenty per cent. over 1881, and nearly ten per cent. average since 1876. When it is taken into consideration that the water works of this city have been on a rapid down grade since 1867 the difficulty of checking it must not be forgotten.

The sanguine expectations of some may not have been realized, but the result proves the benefit of the work done and leads to the hope for a continued increase in the future.

Construction Account.

Paid for pipes, gates, hydrants, etc.	$6,282 00
" " reservoir	12,030 76
" " McRitchie & Nichol balance	3,000 00
" " repairing	1,309 00
" " old engine	6,889 78
" " inspection and plans	165 00
" " Filling batture space	311 40
" " account Knowles pump	265 77
" " S. C. & Co. cases	320 53
	$30,574 24

Cr.

Of Touro Infirmary	$349 86
Of J. Goodwyn	572 90
Of M. J. Hart	159 64
Of Am. R. Im. Co.	877 18
Sale of pipe	210 30

Of sale of slates	$175 00	
Of sale of brick, etc.	108 30	
		$2,453 18
73 Total since last report		$28,121 06
Bonds issued to date		$350,000 00
Amount debtor to N. I. account		2,503 22
		$352,503 22
Stock in shop	$1,428 50	
" " yard	8,243 08	
		$9,701 58
		$342,801 64

I have nearly completed a correct map of the distribution, showing location of hydrants and stop-cocks and also all connections. As I had little or no data to work upon, I have succeeded in making as perfect a map as possible. I believe it to be entirely correct, and will be of valuable service to this office.

Maintenance.

Pumping service	$23,719 62
Street service	3,809 95
Hydrant service	5,738 20
Office service	11,136 45
	$44,504 22

The excess of State taxes this year over last is $1,342.23. The State tax of 1879, in litigation, through error of the assessment bureau in making a duplicate assessment of capital and real estate, was paid this year without costs or penalties, say $2,915.

In conclusion, I desire to say that I have reduced the expenses and costs of operating the works to the minimum figure
74 and cannot see where I can curtail them any more, and as I have before stated to the board, that as my salary was fixed by you it is within your province to reduce it if you see proper to do so.

Respectfully submitted.

EDWARD TOBY,
President and Superintendent.

Inventory of New Stock in Yard.

Name of casting.	Size of casting.	Ave. w'g't.	Number.	Weight.		Price per ton.	Am't.
				Lbs.	Tons.		
Pipes	36 in.	9,100	4	24,400	12.2	$36 00	
"	30 in.	4,260	1⅔	7,100	3.55	"	
"	24 in.	3,256	2½	8,140	4.07	"	
"	20 in.	2,371	3⅔	8,678	4.339	"	
"	18 in.	1,605	2	3,210	1.605	"	
"	12 in.	1,058	124½	131,541	65.770	"	
"	10 in.	807	5½	4,438	2.219	"	
"	8 in.	608	125	76,000	38.000	"	
"	6 in.	430	94⅔	40,703	20.351	"	
"	4 in.	291	10	2,910	1.455	"	
				307,120	153.559	$36 00	$5,528 12
Special.							
Sleeves	36 in.	1,154	2	2,308	1.154	$60 00	
"	18 in.	436	2	872	.436	"	
"	16 in.	340	3	1,020	.826	"	
"	12 in.	175	1	175	.087	"	
"	10 in.	118	14	1,652	.826	"	
"	8 in.	115	5	575	.287	"	
"	6 in.	89	12	1,068	.534	"	
"	3 in.	25	2	50	.025	"	
				7,720	8.859	$60 00	$231 54
Bevel hubs	12 in.	353	1	353	.176	$60 00	$10 56
				353	.176	$60 00	$10 56
Saddles	4 in.	70	1	70	.035	$110 00	$3 85
Reducers	20 to 12	654	1	654	.327	60 00	
"	20 to 12	260	2	520	.26	"	
"	12 to 6	270	1	270	.135	"	
"	12 to 6	229	1	229	.114	"	
"	8 to 6	153	1	153	.076	"	
"	8 to 4	118	2	236	.118	"	
"	8 to 3	115	2	230	.115	"	
				2,292	1.145	$60 00	$68 70
Four-way branches	30 x 8	2,560	1	2,560	1.28	$60 00	
"	20 x 10	1,476	1	1,476	.738	"	
"	20 x 8	1,282	1	1,282	.641	"	
"	16 x 12	1,034	1	1,034	.517	"	
"	16 x 8	782	5	5,910	1.955	"	
"	16 x 6	705	2	1,410	.705	"	
"	12 x 8	548	3	1,644	.822	"	
"	12 x 6	486	4	1,944	.972	"	
"	10 x 6	394	1	394	.197	"	
"	8 x 6	373	9	2,957	1.478	"	
"	8 x 4	285	1	285	.142	"	
"	6 x 4	229	1	229	.114	"	
				19,125	9.561	$60 00	$373 66

Inventory of New Stock in Yard—Continued.

Name of casting.	Size of casting.	Ave. w't.	Number.	Weight. Lbs.	Weight. Tons.	Price per ton.	Am't.
75		*Lbs.*					
Three-way branches	36 x 8 x 36	4,122	2	8,244	4.122	$60 00	
"	12 x 6 x 12	428	1	428	.214	"	
"	8 x 6 x 8	246	20	4,020	2.46	"	
"	6 x 6 x 6	235	11	2,585	1.292	"	
"	6 x 4 x 6	189	3	567	.283	"	
"	4 x 3 x 4	86	1	86	.043	"	
				16,830	8.414	$60 00	$504 84
One-quarter bends	8 in.	182	4	728	.364	$60 00	
"	6 in.	104	5	520	.26	"	
"	3 in.	30	1	30	.015	"	
76				1,278	.639	$60 00	$38 34
One-eighth bends	8 in.	146	2	292	.146	$60 00	
"	6 in.	98	1	98	.049	"	
				390	.195	$60 00	$11 70
Plugs	30 in.	409	1	409	.204	$60 00	
"	18 in.	240	1	240	.12	"	
"	8 in.	15	12	180	.09	"	
				829	.414	$60 00	$24 84
Frames and covers		100	5	500	.25	$110 00	$27 50
Collar band	30 in.	160	1	160	.08	$120 00	$9 60
				160	.08	$120 00	$9 60
						Each.	
Matthews' hydrants			5			$37 00	$185 00
						$37 00	$185 00
						Each.	
Valves	20 in.		5			$178 50	178 50
"	1		1			90 00	90 00
"	10 in.		2			60 00	132 00
"	8 in.		5			48 50	242 50
"	6 in		4			33 00	132 00
"	4 in.		1			12 73	12 73
							$787 73
						Each.	
Cases for hyd'ts complete			15			$5 00	$50 00
Incomplete			5			4 50	22 50
							$72 50
Bolts, wr't iron	2 x 1⅛	915	34	310	.155	$120 00	$18 60

Inventory of New Stock in Yard—Continued.

Name of casting.	Size of casting.	Ave. wg't.	Number.	Weight.		Price per ton.	Am't.
				Lbs.	Tons.		
77		*Lbs.*					
Valve boxes (cypress, large).			15			$3 00	$45 00
Valve boxes (cypress, small).			24			2 00	48 00
Valve frames (cypress)			10			50 00	5 00
							$98 00
Fire-well	20 in.	1,100	1	1,100	.55	$60 00	$33 00
				1,100	.55	$60 00	$33 00
Derrick			1			$25 00	$25 00
Iron scrap						$20 00	$20 00

Inventory of New Stock in Shop.

12	3-inch s. c. screws, at	$6 00	$72 00
12	4 " " "	6 50	78 00
8	6 " " "	7 00	56 00
11	8 " " "	7 50	82 50
9	10 " " "	10 00	90 00
8	12 " " "	10 50	84 00
6	16 " " "	11 50	69 00
6	18 " " "	12 00	72 00
1	24 " " "		35 00
2	4 " brass s. c. screws	5 00	10 00
2	8 " " "	6 00	12 00
5	6 " " "	5 50	27 00
5	8 " " "	6 00	30 00
20	w. i. packing-box bolts & nuts	75	15 00
2	c. i. frames and covers		9 00
1	m. c. for main m. c		3 50
3	w. frames for main s. c	50	1 50
10	c. i. ferrules for Holly hydrants	25	2 50
20	c. i. valve seats	5 00	100 00
19	c. i. valves, with screws, brass covered	6 00	114 00
7	½-inch u. l. bolts	10	70
78	gum valves	1 25	97 50
	28 iron rods	50	14 00
78	8 iron screws, without clamps	3 00	24 00
	5 iron screws, with clamps	6 00	30 00
27	iron stirrups and nuts	75	20 25
2	w. c., with hinges	5 00	10 00

1 w. c. for flush hydrant		$0 75
21 c. i. top nuts for Matthews h.	$1 00	21 00
20 gum valves	1 25	25 00
75 ½-inch bolts and nuts	10	7 50
2½ barrels cement	1 25	2 80
149 pounds sheet lead	08	11 92
28 pounds pack yarn	15	4 20
20 pounds tarred marlin	15	3 00
65 pounds white lead	06½	4 33
3½ yards rubber cloth	1 00	3 50
13 yards cotton cloth	25	3 25
8 ⅝ brass ferrules	1 50	12 00
8 ¾ brass ferrules	2 00	16 00
6 1 brass ferrules	1 25	7 50
72 ⅜ brass ferrules	1 50	108 00
19 ¾ brass ferrules	2 00	38 00
		$1,428 50

Record of Pumping Engines for the Year Ending April 9th, 1882.

Month.	Total gallons pumped.	Average head in feet.	Oil.	Tallow.	Bbls. coal.
1881.					
Apr.	143,259,220	50	50	60	1,722
May	227,297,284	50	77½	91	2,661
June	257,091,460	50	75	71	2,684
July	287,756,220	50	77½	93	2,811
Aug.	309,253,752	50	83	112	3,290
Sept.	297,035,658	50	63	136	3,376
Oct.	267,642,200	50	62	186	2,719
Nov.	232,344,920	50	56	165	2,298
Dec.	219,781,300	50	61	180	2,228
1882.					
Jan.	210,256,240	45	58	74	2,060
Feb.	198,443,760	50	52	156	1,956
M'ch	230,354,620	50	58	174	2,172
Apr.	67,130,500	55	16	48	706
	2,948,347,134	------	789	1,546	30,743

79 *Materials Used—New Stock.*

Fire wells and hydrants:

Jackson street, corner Carondelet; Sixth street, corner Prytania Prytania street, corner Toledano; St. Andrew street, corner Coliseum; St. Philip street, corner Roman.

1 8-inch gate, 4 6-inch gates, 16 feet 20-inch pipe, 5 c. i. covers, 5 c. i. frames and covers, 5 w. cases, 415 lbs. pig lead, 4 6 x 6 tees, 4 6-inch sleeves, 1 6 x 8 T, 1 8-inch sleeve, 40 feet 6-in. pipe, 4 Matthews hydrants, 5 6 x 4 tees, 1 4-inch gate, 5 feet 8-in. pipe, 4 feet 6-inch pipe, 20 lbs. packing yarn.

Holly hydrants:

50 c. i. top covers, 44 c. i. valve seats, 44 c. i. valves, 4 c. i. glands, 15 c. i. ferrules, 313 ¾-inch bolts, 44 gum valves, 72 — repacked, 30 joints caulked.

Street Service.

Boston hydrant:

1 new leather valve.

Matthews hydrant:

1 brass screw nut, 1 c. i. top, 70 excavations for ser. s. c., 30 boxes, 180 fire-hydrants repacked, 284 joints caulked, 241 leaks repaired, 3,250 yards stone paving, 700 yards flag paving, 1,235 yards brick paving, 3 3-inch s. c. screws, 3 4-inch s. c. screws, 6 6-inch s. c. screws, 8 8-inch s. c. screws, 1 10-inch s. c. screw, 1 18-inch s. c. screw, 2 6-inch brass s. c. screws, 1 30-inch brass s. c. screw, 360 packing-box bolts and nuts, 122 ⅝ bolts and nuts, 5 ⅔ bolts and nuts, 4 glands, 6 w. cases, 14 w. frames, 5 barrels cement, 69 feet 4-inch pipe, 20 feet 6-inch pipe, 62 feet 8-inch pipe, 8 4-inch sleeves, 2 6-inch sleeves, 8 8-inch sleeves, 1 12-in. sleeve, 26 ⅔ bolts and nuts, 10 pounds gum packing, 493 lbs. pig lead, ¾-inch stop cocks, 60 feet 12-inch pipe, 20 iron wedges, 1 16-inch sleeve, 76 leaks in service pipe, 6½ yards rubber cloth, 10 yards cotton cloth, 185 pounds white lead, 84 pounds tarred marlin, 4 gallons boiled oil.

Wooden-case and flush hydrants:

70 gum valves, 52 iron rods, 18 copper rods; 90 iron screws, with and without clamps; 2 brass h. and nuts, 18 brass nuts, 170 iron stirrups and nuts, 140 c. i. valve flanges, 2 c. i. cases, 31 wooden cases, 9 wooden front staves and hooks, 6 wooden c. for flush
80 h., 161 lead joints caulked, 70 new joints, 299 — repacked, 50 lbs. new iron washers.

Private Work.

1,547 feet 4-inch pipe, 2 4-inch gates, 2 c. i. frames and covers, 2 w. cases, 27½ lbs. hemp packing, 769½ lbs. pig lead, 1 4 x 4 T, 2 4-inch ⅛ bends; 1 reducer, 7 to 4; 1 4 x 4 T, 3 4-inch sleeves, 1 3-inch elbow, 1 3-inch sleeve, 21 feet 3-inch pipe, 3 feet 4-in. pipe, 66 lbs. pig lead.

Cash Receipts for Year Ending April 8, 1882.

To cash on hand April 9, 1881	$52,615 39
To water rates:	
Received for water rates	99,964 70
To materials and fixtures:	
Received for materials sold	74 90
To new improvements:	
Received for pipe, bricks, etc., sold	2,103 32
To bonds:	
Received for sixty bonds of $500 each sold	30,000 00
To interest:	
Received for premium and accrued interest on bonds	3,442 50
To street-service repairs:	
Received of plumbers for extra work and taps	386 90
To Touro Infirmary:	
Received for materials and labor furnished	771 54
To Carey, R., "paver:"	
Received for his account	78 50
To McRitchie & Nichol, contractors:	
Received for their account	36 06
To Barton, T. S.:	
Received on account of bonds sold	4,000 00
To bills payable:	
Received for this account	7,500 00
Amount carried forward	$200,973 81

81 *Cash Expenditures for Year Ending April 8th, 1882.*

By new improvements:	
Paid for construction reservoirs, pipe, etc.	$14,812 85
By pumping service:	
Paid for salaries and wages, engineers, etc.	9,813 75

By street-service repairs:		
Paid for materials and wages		$4,296 85
By hydrant service:		
Paid for salaries and wages		5,738 20
By office salaries and expenses:		
Paid for salaries, rent, stationery, etc.		11,219 78
By State taxes:		
Paid for State taxes of 1879	$2,915 00	
" " " " " 1881	6,044 85	
		8,859 85
By materials and fixtures:		
Paid for materials		175 00
By interest:		
Paid coupons of interest on bonds, etc.		18,278 25
By coal account:		
Paid for coal		18,239 68
By MacRitchie & Nochol:		
Paid for balance of contracts and pipe-laying		11,428 11
By Leeds & Co.:		
Paid for materials and labor for general repairs of engine and pumps		4,870 42
By dividends Nos. 2 and 3:		
Paid for dividends		37,811 50
Amount carried forward		$145,644 44

Cash Receipts—Continued.

Amount brought forward	$200,973 81
To pumping service:	
Received for this account	72 52
To Toby, Edward:	
Received for this account	86 10
	$201,132 43

82 *Cash Expenditures*—Continued.

Amount brought forward	$145,644 44
By Carey, R., "paver:"	
Paid for his account	881 30
By attorney's fees:	
Paid for attorney's fees	1,083 30
By Touro Infirmary:	
Paid for this account	421 68
By Barton, T. S.:	
Paid for this account	4,000 00
By bills payable:	
Paid for this account	7,500 00
By water rates:	
Paid for water rates refunded	34 00
By Toby, Edward:	
Paid for this account	86 10
By cash:	
For cash on hand April 8th, 1882	41,481 61
	$201,132 43

The above statement is a true and correct transcript from the books of the company.

EDWARD TOBY, *President.*
ALEX. BONNEVAL, *Secretary.*

Sworn and subscribed before me, in my office, this 24th April, 1882.

JAMES FAHEY,
Notary Public.

83 *Assets N. O. Water Works Company.*

Invested capital, purchase of works	$2,000,000 00
Invested capital, new improvements	352,503 22
Materials and fixtures, materials on hand	325 54
Amount deposited in the N. O. Gas-Light Company	10 00
Coal account, coal on hand	5,980 28
Cash on hand	41,481 61
	$2,400,300 65

Liabilities N. O. Water Works Co.

Capital stock	$2,000,000 00
Bonds	350,000 00
Dividends unpaid	6,960 95
Interest coupons, due April 1st, 1882, unpaid	4,485 00
Profit and loss account	38,854 70
	$2,400,300 65

The above statement is a true and correct transcript from the books of the company.

EDWARD TOBY, *President.*
ALEX. BONNEVAL, *Secretary.*

Sworn to and subscribed before me, in my office, this 24th April, 1882.

JAMES FAHEY,
Notary Public.

84 DOCUMENT B, Introduced by Defendant. Filed May 28th, 1883.

Report of the Department of Water Works and Public Buildings from Dec. 19th, 1876, to Dec. 31st, 1877.

NEW ORLEANS, *Jan. 15th*, 1878.

Officers of the department of water works and public buildings:
Administrator: Hon. James D. Edwards.
General superintendent: S. W. Scott.
Chief clerk: Edward Keena.
Book-keeper: Theodore Durel.

85 Office of the administrator of water works and public buildings, room 23, city hall.

NEW ORLEANS, *Jan. 15th*, 1878.

To the Hon. Ed. Pilsbury, mayor, and administrators of the city of New Orleans.

GENTLEMEN: I have the honor to submit herewith the annual report of the superintendent of this department for the year ending December 31st, 1877. In doing so I deem it necessary to state that when I entered upon the duties of my office, December 18th, 1876, I found the condition of the institutions belonging thereto such as to necessitate the immediate purchase of supplies for all of them, and that all public buildings in the department required immediate repairs, all of which, with a few exceptions, I have done, I trust, to your satisfaction and without going beyond the limited

amount placed to the credit of my department in the budget for the year and payable out of the revenues of 1877.

While it was a matter of great surprise to find so few records to assist me in organizing my department, I have, with the untiring assistance of my superintendent, S. W. Scott, now placed the department in a position with all necessary data and information for any future administration (or the water works Co.) to insure its continual improvement in every respect; and if it should become possible for the city (or the water works Co.) to make certain improvements—
several of them suggested by my superintendent in his re-
86 port—the revenue from water rents could be very largely increased and without decrease of rates over those charged this year.

In conclusion, I take pleasure in informing you that I have every reason to anticipate a large increase from water rents for the year 1878 over those of 1877, and without going beyond the still more limited amount placed to the credit of my department for supplies, wages, etc., than allowed in the budget of 1877.

Thanking you, gentlemen, for the uniform courtesy and assistance you have all afforded me in the discharge of my duties, whereby my superintendent has been enabled to report so great an improvement in this department, and recommending all the officers and employees of my department to your favorable consideration,

I remain, very respectfully, your obedient servant,

JAMES D. EDWARDS,
Administrator of Water Works and Public Buildings.

87 *Report of Superintendent.*

Superintendent's office, department of water works and public buildings.

NEW ORLEANS, *January*, 1878.

To the honorable James D. Edwards, administrator of the department of water works and public buildings.

DEAR SIR: I have the honor to submit herewith the following report of the workings of this department from the 18th day of December, 1876, the date of your having taken charge of the same, up to the 31st day of December, 1877:

As this is one of the most important of the departments of the city government—one in which every citizen of New Orleans has a vital interest, and one upon which depends, in a great measure, the health, comfort, and welfare of our entire community—I have deemed it proper to give a full and explicit account of the condition of the department when received by you from the hands of the preceding administration, the amount of improvements and repairs which have been made under your direction, notwithstanding the limited amount of money allowed this department, owing to the financial condition of the city, and such recommendations and suggestions as, in my judgment, if carried out, will make this depart-

ment not only a self-sustaining institution, but one that will pay a very considerable amount of revenue into the city treasury.

88 *Condition of Department December 18th, 1876.*

This department on the above date was in the most dilapidated and deplorable condition.

At the works there was not coal enough to last forty-eight hours and all of the public buildings were entirely out of fuel, some of the courts having adjourned for want of fire to keep their court-rooms comfortable.

From long neglect and a total want of care the machinery at the works had become almost entirely useless; the boilers were filled to the depth of three or four inches with scales and sediment, necessitating the consumption of a larger amount of coal than would have been necessary if they had been in order and properly attended to. The habit of washing out the boilers with cold water while they were hot had nearly ruined an otherwise nearly new set of boilers and made it necessary to put upon them large and expensive repairs.

The engines and pumps were out of order in almost every respect, packing rings and set springs of the engines broken, worn out and perfectly useless, required to be immediately replaced with new ones, besides a great many other necessary repairs upon the engines.

The pumps, for the want of repacking and repairing, were not capable of supplying one-half of the water they could if in good order.

89 The mouths of the suction pipes in the river were so near the bottom *so* as to make it difficult to obtain any water at all, there being at times not over five or six inches between the suction pipes and the sand.

The general service in the streets was all out of order, main pipes, main stop cocks, fire-plugs, fire-wells, etc., etc., all requiring a general overhauling and repairing. I found over two hundred of the main stop cocks, some of them on the largest main pipes, broken and out of order, the screws stripped or rusted off, allowing the gates to drop down and stop up the pipes as effectually as if they had been hermetically sealed.

The fire-plugs, of which there are over twelve hundred, were more than one-half of them out of order and stopped up with mud for want of being properly attended to, and many of them unserviceable, except as a means of supplying water to non-paying consumers.

Upon the books of the department there was found nearly one-half of the private hydrants reported closed, but upon making a thorough survey and examination it was found that many of them reported closed were open, and in many instances the parties using the water claimed that, for political services rendered to some one or another, the city had no right to charge them for water, and refused to pay. Gentlemen who in the ordinary transactions of life

are honest and respectable were found taking that which did not belong to them, simply because it was the property of the city of New Orleans.

90 The cement pipe, of which there is a little over two miles now in use, is almost entirely useless and a perfect nuisance, it having cost fully one-half as much during the past year to keep it in repair as it would to have replaced it with new iron pipe; besides, it prevents us from carrying a proper pressure upon the balance of the works. It would be very easy to double the pressure if the cement pipe was all taken off and replaced with iron pipe. The expenses would be a trifle more than they are now—simply the cost of a few barrels more of coal daily.

At the works the boilers have all been repaired and reset and put in as good condition as it is possible to make them.

The engines, pumps, and other machinery have all been repaired and put in complete and perfect order.

The street service, main pipes, main stop-cocks, fire-plugs, fire-wells, etc., have all been overhauled, repaired, and put in good working order, but from the fact that much of this branch of the department has been in constant use for thirty to forty years and is much worn, it requires the most constant watchfulness and care to keep in good condition.

There is coal enough on hand at the works, which has been purchased at an average of 38½ cents per barrel, to last until the middle or last of March next. The city water works are in a much better condition and can furnish a much greater supply of water than they could for many years past and the revenues of the works have been nearly double the estimates made by the former officers of the

91 department, and the public buildings of this city are in better repair than they have been since 1861. With this condition of this department now it requires much less money for repairs during the next year than was actually necessary in the past year, which will enable the city to make many much-needed extensions, etc., from the revenues alone of the present year, which are estimated fully one-third more than last year's receipts.

Recommendations, etc.

As this is the only city in the world, I believe, where the water works are expected to do the work of the street scavengers, I would respectfully recommend that an ordinance be passed by the city council prohibiting the contractors for cleaning the streets from opening only a limited number of fire-plugs in any of the different districts of the city at one time and only between stated hours, as they are in the habit of opening at present a great many more plugs than is necessary, and having them running for hours after the work is done and they should be closed.

During the summer, when it is deemed necessary by the board of health to flush the streets for sanitary purposes, I would recommend that it be done only by the employees of this department upon the orders of the proper health officers. It is very doubtful if flushing

the gutters in the front part of the city is beneficial to the general public. The result is to cover the filth for a short time or
92 wash it back upon the poor residents in the rear of the city, there to reek, decompose, and pollute the atmosphere at the expense of public health.

If this waste of water be considered necessary it would be great economy to construct sluices through the levee into the river, with a small pumping apparatus attached to pump the water into the gutters whenever the level of the river is below the streets. About one of these in each district would be sufficient, and besides they would be very serviceable in case of fires.

The water now used is raised on an average of seventy-five feet above the river for the purpose of pouring it into the gutters. Ten feet would accomplish the same purpose at about one-eighth of the expense.

I would also recommend that the police be instructed to enforce ordinance 475, administration series, as it is impossible, and always will be, no matter how much the work may be improved, to keep up the necessary pressure for use in cases of sudden and large fires unless some such measures as these are adopted.

Repairs, Extensions, etc.

I would respectfully also recommend that the following repairs, extensions, etc., be made in the order named, all of which can be done in a short time from the revenues of the department alone, besides paying the current running expenses:

1st. As there has been a sand bar formed in front of the
93 works, the suction pipes should be extended forty-five feet further into the river and the foot or check valves moved out a corresponding distance; this would bring the opening of the suction pipes into the edge of the current of the river, which would at once give a much *more* purer supply of water, besides the engines would work with greater ease and consume less coal. Although the lifts through the pipes should be longer, it would not require as much power as it does now to draw the water over the bar in front of the suction pipes with the openings as close to the bottom as they are at present.

There should be constructed, both above and below the suction pipes, piers or bulkheads extending into the river at least 10 feet beyond the end of the pipes, with a straining or filtering apparatus extending from one to the other; this could be constructed at a much less cost than it would require to build settling reservoirs, and would at once give a full supply of pure and wholesome water.

The great purity of the Mississippi water at this point cannot be denied and is readily accounted for. The waters of all streams are originally derived from springs and surface drainage; the former being from the bosom of the earth, in solution or suspension, large quantities of inorganic substances, and to the latter added large amounts of organic matters swept from the surface. For several hundred miles above New Orleans, owing to the peculiar
94 topography of the country, no streams enter the Mississippi,

and all surface drainage is from the river. During the passage of the water over this distance substances thus held and brought into contact with each other and with the oxygen of the atmosphere by the constant agitation and motion of the water are decomposed, and the elements, reuniting, form new compounds, generally innoxious, the gases escaping into the atmosphere and the solids subsiding. In this way nearly all deleterious substances brought with the Mississippi are disposed of before the waters reach this point.

It is useless to talk of bringing water from the Tangipahoa river; it is not practicable; the cost would be too great even to pay. Besides, with the Mississippi river passing by our doors with an overabundant supply of water as pure and wholesome as any other, if it is properly handled, it would be folly to attempt it.

2. The thirty-inch pipe now running from Canal to Calliope streets, and supplied with only one 16-inch and one 18-inch pipes, should be extended from Calliope streets up to the works, and from Canal street down to Elysian Fields street and all the largest pipes running from the river toward the rear of the city connected therein, as there is plenty of power in the engines and pumps to force the water into the third or fourth story of every house in this city if the pipes were properly arranged. The capacity of the smaller engine is 460 gallons to the stroke, or about 10,000,000
95 gallons per day of twenty-four hours; of the larger engine, 1,020 gallons per stroke, or about 30,000,000 of gallons per day of twenty-four hours.

The present consumption of water for all purposes does not exceed 7,000,000 *millions* gallons per day, and the large engine has not been run over ten days since last February, and then only while the small engine was being repaired; for the reason that if the larger engine is run over two or three hours the reservoir overflows and the water runs back into the river; or, if pumping direct into the pipes, it causes leaks all over the city wherever the cement pipe is laid.

3d. The one-half of the reservoir now standing is in very good order, excepting it is about one-half filled with mud, and must be cleaned out. The other side, which has been broken down for several years, should be repaired; and unless a straining or filtering apparatus be constructed outside of the opening of the suction pipes, settling reservoirs of sufficient capacity for at least twenty-four hours supply must be constructed before even comparatively pure water can be obtained. Besides, the present system of pumping direct from the river into the distributing mains is rapidly filling up the pipes with mud and sediment which is difficult to remove.

4th. In many locations the pipes are entirely too small, and should be taken up and replaced with larger ones; the pipes taken up could be relaid in other places where there is less water required.

96 Common street, for instance, is supplied from a three-inch main. The pipe in this street should be at least eight inches

in diameter, and I would recommend that no pipes be used less than 4 inches, except in very few localities.

5th. As there is at present but a little over sixty-three miles of supply mains in the whole city and as the engines and pumps are of sufficient power and capacity to supply fully as much more, and as there is a large portion of the city—some of it built up with some of our finest and most costly residences—entirely without a supply of water in case of a fire, I would recommend that the supply mains be extended in those localities as rapidly as possible.

The cost of labor and material has never been as low as it is at the present time; the cost of laying down new mains would not exceed five or six thousand dollars per mile.

6th. As there are many localities in this city thickly populated built up of light or inflammable material, where it would not pay to extend the water mains, I would recommend the construction of fire-wells in all these districts.

No fire department can do itself justice without an ample supply of water promptly furnished. After repeated experiments it has been decided by all parties interested that for our peculiar topography, where an elevation for reservois cannot be had, the fire-wells are the best and cheapest means yet devised. In every instance fires
97 occurring in the vicinity of the wells already located have been promptly extinguished with comparatively trifling loss. The saving of property already by the few in use has been sufficient to pay many times over the necessary cost of placing them in all of those localities throughout the city.

Tariff of Water Rates.

As there are daily applications at the office for a reduction of water bills, I would respectfully recommend that a carefully studied and revised tariff of water rates be fixed, and that when the assessments are made and the bills made out no reductions whatever be made except in very exceptional circumstances.

In some cities an annual tax per foot front is assessed out of all property where main pipe is laid.

In other cases every building wherever the pipe is laid is assessed the regular water rate and is collected from the owner, whether the water is taken or not. The last plan has one great merit to recommend it. The charge being universal, the rate may be made as low as to be almost inappreciable, and at once removes all motives for the consumer to have his hydrant opened without giving notice at the office and often using the water for a long time without paying for it.

A very simple calculation shows that the property-owner by the extension of the pipe to his premises so as to supply water for street-cleaning, extinguishment of fires, etc., saves on insurance
98 four or five fold the charge made on the above plan and more than would be necessary to pay his water rents for all domestic purposes. For any further information on matters of detail I would respectfully refer you to the following statement, tables, etc.:

Statement A,

Showing the amount of collections made for the fiscal year ending September 30th, 1877.

Collected by former administration from October 1st to December 18th, 1876, inclusive	$14,699 00
Collected by the present administration from December 19th, 1876, to September 30th, 1877:	
1876, December 19th to 31st	4,915 85
1877, January	20,181 38
" February	18,739 84
" March	13,905 50
" April	7,896 00
" May	4,786 00
" June	3,676 00
" July	3,137 95
" August	1,395 00
" September	415 50
Total collections for the fiscal year ending September 30th, 1877	$92,878 02

99 *Statement B,*

Showing the amount of collections made by the present administration from December 19th, 1876, the date of taking charge of the department, up to December 31st, 1877.

1876, December 19 to 31, inclusive	$4,915 85
1877, January	20,181 38
" February	18,739 84
" March	12,905 50
" April	7,896 00
" May	4,786 00
" June	3,676 00
" July	3,137 95
" August	1,395 00
" September	445 50
" October	14,994 16
" November	18,042 02
" December	15,573 50
Total	$126,688 68

Statement C,

Showing the amount of collections made in the first three months of the fiscal year ending September 30th, 1877, and September 30th, 1878.

Year ending September 30, 1877	$19,614 85
Year ending September 30, 1878	48,609 66

100 *Statement D,*

Showing the amount of money paid in the department of water works from December 19, 1876, to December 31, 1877, inclusive.

Pay-rolls.

		Hydrant service.	Pumping service.	Street service.
1876	Dec. 19 to 31	$562 39	$561 93	$339 00
1877	January	1,120 00	1,025 15	775 00
1877	February	1,245 00	1,098 00	685 25
1877	March	1,195 00	1,053 00	841 50
1877	April	1,195 00	1,053 00	840 00
1877	May	1,195 00	1,053 00	864 00
1877	June	1,195 00	1,053 00	888 00
1877	July	1,125 00	1,053 00	912 00
1877	August	1,125 00	1,053 00	1,026 00
1877	September	1,130 00	1,023 00	912 00
1877	October	1,100 00	1,111 00	1,020 00
1877	November	1,130 00	1,053 00	850 00
1877	December	1,200 00	1,053 00	944 00
		$14,517 39	13,243 08	10,896 75

Recapitulation.

Hydrant service	$14,517 39
Pumping service	13,243 08
Street service	10,896 75
	$38,657 22

101 *Statement E,*

Showing the amount of sundry expenditures for the department of water works from Dec. 19th, 1876, to Dec. 30th, 1877.

	Rent of office.	Supplies, etc.	Fuel, coal, etc.	Castings, pipes, &c.	Repairs and machinery.
1876.					
Dec. 19 to 31	$50	$63 35	----------	$14 00	
1877.					
January	75	216 73	----------	----------	
February	75	126 66	$120 00	85 75	
March	75	305 13	3,956 44	90 35	$183 25
April	75	148 50	----------	75 00	
May	75	162 28	----------	14 35	
June	75	264 82	----------	918 65	30 98
July	75	280 31	6,753 80	74 55	1,036 41
August	75	191 59	----------	301 90	
September	75	95 08	----------	169 11	315 00
October	75	92 20	----------	82 46	
November	75	140 48	----------	46 28	
December	75	11 10	----------	17 75	
Total	$950	$2,098 23	$10,830 24	$1,890 15	1,674 54

Statement E—Continued.

	Paints, oil, etc.	Stationery, blanks, books, &c.	Lumber.	Sundries, tools, &c.
1876.				
Dec. 19 to 31				$24 15
1877.				
January			$4 70	114 50
Feb.				78 75
March			84 33	94 20
April	70 20			73 75
May	187 15			41 50
June	7 60		15 51	39 75
July		$46 00	109 06	26 75
August		6 00	72 04	28 40
Sept.		67 75		104 00
Oct.		27 45	27 31	87 60
Nov.		5 00		63 40
Dec.				19 75
	$264 95	$152 20	$312 95	$973 50

102 *Recapitulation.*

Rent of office, No. 36 Dryades street	$950 00
Supplies, oil, tallow, packing, waste, etc.	2,098 23
Fuel, coal, wood, etc.	10,830 24
Pipe, castings, etc.	1,890 15
Repairs to machinery, boilers, etc.	1,674 54
Paints, oil, etc.	264 95
Stationery, blanks, blank books, etc.	152 20
Lumber, etc.	312 95
Sundries, tools, etc.	973 50
	$19,146 76

Statement F,

Showing the actual cost of operating the department of "water works proper" from December 19th, 1876, to December 31st, 1877.

Salaries, wages, etc., as per Statement "D"	$38,657 22
Fuel, repairs, sundry expenses, etc., as per Statement "E"	19,146 76
Total cost of operating works, etc.	$57,803 98

In making up a statement of the profits or loss of the department of water works to the city of New Orleans a most important item is the cash value of the quantity of water consumed for all public purposes.

The city of New York pays for water as well as any other consumer. This is the case in many other large cities and in nearly every place where the water works are owned and operated by private corporations.

The annexed statement, marked "G," is based upon the lowest tariffs given by any water works in the country, and will give a fair estimate of the value of the water consumed by the city of New Orleans for public purposes, and is much lower than the average assessment to the private consumer in proportion to the quantity of water used.

103 *Statement G,*

Showing the estimated quantity of water used by the city of New Orleans for public purposes.

Public schools, etc.	$1,500 00
Asylums and charitable institutions	1,000 00
City hall, for all departments	500 00
City pounds, employees, animals, etc.	250 00
Recorder's and criminal courts	100 00
Police stations, department, and men	1,000 00
Charity hospital, about 100 rooms, steam-engine, kitchen, wash-room, water-closets, 25 faucets, 12 hydrants, and an average of 700 officers, inmates, etc.	1,500 00
Public hydrants in squares, markets, etc., "constantly running"	1,250 00
Work-house, officers, men, animals, etc.	50 00
Parish prison, two hydrants and one three-inch fire-plug, and an average of over 700 officers, employees, and inmates	1,000 00
Court buildings	250 00

Fire-engines and truck-houses, men, horses, etc.	$1,500 00
Extinguishing fires, flushing gutters, washing streets, etc., using fully one-third of the whole quantity of water pumped, or 806,863,748 gallons, at ten cents per 1,000 gallons	80,686 37
Total estimated value of water consumed by the city of New Orleans	$90,586 37

Statement H,

Showing actual receipts in cash value of supplies, etc., on hand purchased during the year, estimated cash value of water consumed by the city for all public purposes, etc.; also actual cost of operating works, the amount of interest on the outstanding bonded debt, and the net profit derived by the city of New Orleans from the department of water works for the year ending December 31st, 1877.

Cash received and turned over to the administrator of finance	$121,772 83
104 Cash value of fuel, supplies, etc., purchased during the year "now on hand"	$1,762 70
Cash value of water consumed by the city for all public purposes, estimated	90,586 37
Total	$214,121 90
Cost of operating works, as per statement marked F	57,803 98
Five per cent. interest on total bonded debt	69,620 00
Total	$127,423 98
Net profit to the city for the year	86,697 92

Statement I,

Showing the quantity of water pumped and used, the number of hours worked, the pressure or average height of water in feet at the works, foot of Richard street, and also at the office, 36 Dryades street, near Canal.

	Gallons of water pumped.	Hours worked.		Pressure at works.	Pressure at office.
		Old engine.	New engine.		
January	213,567,060	359¾	308¾	51 ft. 4/10	20 ft. 1/10
February	167,965,740	453	57¾	49 " 3	21 " 2
March	180,715,420	588		44 " 6	22 " 2
April	168,014 880	501½		46 " 3	22 " 5
May	203,675,070	511¾	11	45 " 1	25 " 7
June	190,913,320	514¾	356½	47 " 7	24 " 2
July	212,277,660	581¾		48 " 1	25 " 7
August	223,894,780	546	41½	48 " 3	25 " 9
September	217,304,580	580½	76½	49 " 1	25 " 5
October	219,510,280	560½	41	47 " 2	24 " 2
November	208,446,360	584½		48 " 9	23 " 8
December	202,306,080	583		46 " 8	25 " 7
	2,408,591,230	6,064½	892¾	47 8/10	280

Daily average quantity of water pumped, 6,598.80 gals.; daily average hours worked, 19¾; daily average pressure at works, 47 feet 8/10; at office, 23 feet 6/10.

105 *Statement J,*

Showing the quantity of coal, oil, tallow, etc., used and consumed by the department of water works for the year ending December 31st, 1877.

	Barrels of coal consumed.	Gallons of oil used.	Pounds of tallow used.	Pounds of packing.	Pounds of cotton waste.
January	3,504	84	186	60¾	43½
February	2,062	56	144	60¾	53
March	2,061	52	155	19	21
April	1,831	42½	150	18	85
May	2,058	44½	164	21	81½
June	2,222	59¼	176	84	57½
July	2,147	56	187	58½	67
August	2,154	65½	193	63¼	57½
September	2,193	67	190	76	57
October	2,021	63	193	21	43½
November	1,746	46½	180	13	28
December	1,822	43¼	186	22	51½
	25,821	679	2,104	517¼	646

Daily amount of coal consumed, 70⅘ barrels; daily average amount of coal consumed for the month of January, 113 barrels.

NOTE.—This is about the daily average of coal used under former administrations, before the boilers and machinery were repaired and put in order. These repairs were finished on the 5th of February, since which time the daily average of coal used is only 61⅛ barrels, making a clear saving to the city of at least 52 barrels of coal per day.

106 *Statement K,*

Showing the amount of work done, repairs made, and materials used, the cost of which is accounted for in Statements "D" and "E," all of the work being done by the regular employees of the department.

	Leaks in main pipes.	Leaks in cement pipe.	Mains S. C. repaired.	Private S. C. re.	S. C. iron frames.	S. C. iron covers.
Jan.	14	5	12	7	8	8
Feb.	5	8	24	6	4	4
March	14	8	19	11	5	5
April	8	7	17	12	4	4
May	6	9	41	16	1	4
June	13	7	11	27	4	7
July	14	6	19	23	3	3
August	27	15	17	19	2	2
Sept.	14	5	17	41	2	2
Oct.	12	8	17	40	2	3
Nov.	20	4	12	6	2	2
Dec.	23	9	13	5	2	2
	170	91	219	213	39	46

107 *Statement K*—Continued.

	S. C. wood frames.	S. C. wood cases.	New stop cocks.	New stop-cock screws.	S. C. brass nuts.
January	14	11		3 6 in., 2 8 in., 2 10 in., 4 16 in.	8
February	12	5	1 3 in. 1 6 in.	3 4 in., 4 8 in., 2 12 in.	4
March	17	6	1 4 in. 1 6 in.	1 6 in	4
April	45	15		2 1 in., 2 6 in., 1 8 in., 1 12 in.	4
May	19	7		1 4 in., 2 8 in., 2 3 in., 3 10 in.	5
June	21	7		3 6 in., 1 8 in., 2 30 in.	7
July	32	11	1 3 in.	3 4 in., 5 6 in., 2 8 in., 4 10 in.	2
August	12	4		4 8 in., 4 10 in.	5
September	16	5		2 8 in., 1 16 in., 1 20 in.	8
October	12	3		1 16 in., 1 10 in.	2
November	11	4	1 3 in. 1 6 in.	2 4 in., 1 6 in.	1
December	16	2		1 8 in., 1 10 in.	3
	227	80	9	74	48

108 *Statement K*—Continued.

	High F. P. repaired.	Holly F. P. repaired.	Covered F. P. re.	F. P. cases.	F. P. case stairs.
January	5	9	6	4	3
February	1	8	2	3	11
March	29	6	5	14	21
April	23	6	5	14	26
May	48	19	2	10	32
June	51	13	11	12	31
July	27	13	5	8	22
August	14	5	6	9	30
September	62	9	10	8	54
October	13	4	3	2	20
November	12	5	1	2	37
December	21	2	4	3	42
	306	99	60	89	329

109 *Statement K*—Continued.

	F. P. nozzle caps.	F. P. cover hooks.	F. P. iron rods.	F. P. copper rods.	F. P. screws, complete.
January	3	16	5	4	5
February	8	19	4	2	6
March	117	43	13	4	16
April	114	31	11	4	23
May	94	67	14	2	21
June	42	23	31	3	14
July	45	28	11	4	9
August	20	26	5	3	8
September	27	29	6	4	11
October	14	22	4	2	9
November	16	23	4	2	5
December	18	31	7	3	8
	518	358	115	37	135

110 *Statement K*—Continued.

	F. P. covers & hinges.	F. P. case hoops.	F. P. rubber valves.	F. P. leather valves.	F. P. stirrups & nuts.
January	11	18	9	6	14
February	5	10	7	2	16
March	12	38	18	9	28
April	15	29	16	2	32
May	8	36	28	6	52
June	7	38	19	7	26
July	9	35	17	2	22
August	8	19	6	2	26
September	8	29	7	0	28
October	3	19	5	0	12
November	7	36	7	1	16
December	3	24	6	2	22
	96	331	145	39	296

111 *Statement K*—Continued.

	F. P. packing boxes.	New high F. P.	New ground F. P.	New Holly F. P.	Pipes cut.	Joints re-packed.
January	6	4	3	9	7	52
February	1	8	2	1	7	68
March	11	7	1	------	6	90
April	------	3	------	------	7	72
May	------	6	------	------	1	112
June	------	8	2	------	4	48
July	------	5	------	------	9	48
August	------	8	------	------	22	98
September	------	5	------	------	10	161
October	------	2	------	------	------	71
November	------	1	1	------	1	91
December	------	2	1	------	2	108
	18	59	10	10	76	1,019

112 *Statement K*—Continued.

	New lead joints.	Yds. of stone paving.	Yds. of stone flagging.	Yds. of stone curbing.	Yds. of brick banquet.	Fire-wells repaired.	Public hydrants repaired.
January	21	140	43	4	123	2	1
February	32	136	56	10	97	3	3
March	60	149	17	10	129	3	5
April	63	161	51	18	203	7	2
May	68	193	70	17	297	9	4
June	47	189	42	18	241	4	6
July	148	119	57	18	204	3	2
August	186	270	85	22	170	2	3
September	205	315	132	41	218	3	2
[illegible]	64	198	104	28	219	2	1
[illegible]	73	276	55	13	167	------	2
[illegible]	------	204	23	11	127	------	3
	967	2,350	735	210	2,195	38	34

113 *Statement K*—Continued.

	Cast-iron valve flanges.	Packing-box bolts & nuts.	Iron washers.	Bolts and nuts.	Yds. rubber cloth.	Yds. cotton cloth.
January	11	22	194	70	5	5
February	6	12	198	22	10½	10½
March	28	4	89	18	6	6
April	24	24	110	34	7	7
May	32	62	258	44	4	4
June	18	28	208	47	12	12
July	14	26	142	40	4	4
August	12	12	106	28	8	8
September	16	28	128	28	6	6
October	4	32	106	24	6	6
November	4	18	56	53	4	4
December	16	28	86	42	14	14
	185	296	1,681	450	86½	86½

114 *Statement K*—Continued.

	Lbs. hemptwine.	Lbs. hemp packing.	Lbs. gum packing.	White lead in oil.	Red lead.	Pig lead.	Sheet lead.	Bricks.	Bbls. cement.
January	35	40	5	35	4	95	16	315	2
February	40	45	20	40	2	196	35	250	3
March	26	35	8	24	5	42	18	375	2
April	28	24	15	58	4	75	140	250	3
May	16	20	15	32	3	107	45	380	3
June	18	26	16	80	4	484	46	300	3
July	14	40	12	24	2	439	12	1,900	3
August	25	95	10	30	3	1,030	25	320	5
September	16	26	18	20	6	150	10	400	3
October	20	55	4	25	2	473	40	350	3
November	20	46	7	20	4	401	39	175	3
December	38	44	3	38	6	78	10	300	4
	296	496	133	426	45	3,590	436	5,315	37

115 *Statement K*—Continued.

	Cords wood.	Feet of lumber.	Cast-iron pipe.	Cast-iron goose-necks.
January	1	480 cypress, 154 pine.	10 ft. 3 in., 4 ft. 4 in., 5 ft. 6 in.	1 4 in.
February	1	800 pine	85 ft. 3 in., 12 ft. 6 in., 36 ft. 16 in.	1 3 in.
March	1	750 cypress		3 3 in.
April	2	1,000 pine, 450 cypress.	72 ft. 3 in.	33 in., 34 in.
May	1	400 pine, 800 cypress.	48 ft. 3 in., 506 ft. 4 in.	4 3 in.
June	1	500 pine, 350 cypress.	53 ft. 3 in., 438 ft. 4 in.	6 6 in.
July	1	5,200 pine, 800 cypress.	1,279 ft. 3 in., 202 ft. 4 in., 25 ft. 6 in.	7 3 in.
August	2	1,500 pine, 350 cypress.		8 3 in.
September	1	500 pine, 200 cypress.	468 ft. 3 in., 84 — 4 in., 12 ft. 6 in., 4 ft. 8 in.	5 3 in.
October	1	900 pine, 300 cypress.	56 ft. 3 in., 428 ft. 4 —, 14 ft. 6 in.	2 3 in., 24 in.
November	1	475 pine, 250 cypress.		
December	2	1,000 pine, 350 cypress.		
	15			

116 *Statement K*—Continued.

	Cast-iron branches.	Cast-iron sleeves.	Cast-iron elbows.	Cast-iron saddles.	Cast-iron reducing pieces.
January	1 4 x 4 1 4 x 6	1 3 in.		1 4 in. 1 6 in.	1 3 x 4
February	1 4 x 6	1 4 in.	6 3 in.		
March					
April					
May					
June	3 3 x 4			2 4 in.	
July	6 3 x 3 4 3 x 3	1 3 in. 1 4 in.	2 3 in.		
August	1 6 x 6	2 6 in.		1 4 in.	
September					
October	1 3 x 3 1 3 x 4 1 4 x 8	1 8 in.			2 3 x 4
November	2 3 x 4				1 3 x 4
December					

117 *Statement L,*

Showing what additions have been made to the street-service department during the year ending December 31st, 1877.

Main pipe laid:

Number of feet 3-inch pipe	2,071
Number of feet 4-inch pipe	1,652
Number of feet 6-inch pipe	68
Number of feet 8-inch pipe	4
Number of feet 16-inch pipe	36
Total	3,831

Main stop cocks:

Number of 3-inch stop cocks	3
Number of 4-inch stop cocks	1
Number of 6-inch stop cocks	5

Fire-plugs:

Number of high fire-plugs	59
Number of under-ground fire-plugs	10
Number of Holly fire-plugs	10
Total	79

NOTE.—Owing to the embarrassed financial condition of the city but very little new work has been done, as it was thought best to use the very limited amount of money allowed this department in putting the old works in as good repair as possible.

118 *Schedule No. 1,*

Showing the number of feet of main supply and distributing pipe now in use in this department.

Suction pipe:

600 feet suction pipe to new engine	48 inch.
600 feet suction pipe to old engine	36 inch.

Distributing mains and supply pipe:

150 feet distributing mains	36 inch.
4,830 feet distributing mains	30 inch.
3,178 feet distributing mains	24 inch.
14,632 feet distributing mains	18 inch.
21,077 feet distributing mains	16 inch.
3,936 feet distributing mains	12 inch.
24,834 feet distributing mains	10 inch.
68,409 feet distributing mains	8 inch.
69,685 feet distributing mains	6 inch.
3,452 feet distributing mains	5 inch.
60,069 feet distributing mains	4 inch.
39,938 feet distributing mains	3 inch.
500 feet distributing mains	2½ in.
334,434	

322,194 feet of iron pipe.
12,240 feet of cement pipe.

334,434, total number of feet, or 63 miles, or 1,794 feet.

NOTE.—The location of all the above, as well as the various connections thereto, has been accurately ascertained, the description of which is too lengthy to embody in this report.

119 *Schedule No. 2,*

Showing the number and sizes of all the main stop cocks, etc., now in use in this department.

1 check valve on suction pipe, new engine	48 inch.
1 check valve on suction pipe, old engine	36 inch.
2 stop cocks on distributing mains	36 inch.
2 stop cocks on distributing mains	30 inch.
5 stop cocks on distributing mains	28 inch.
6 stop cocks on distributing mains	24 inch.

4	stop cocks on distributing mains	22 inch.
26	stop cocks on distributing mains	18 inch.
32	stop cocks on distributing mains	16 inch.
6	stop cocks on distributing mains	12 inch.
32	stop cocks on distributing mains	10 inch.
87	stop cocks on distributing mains	8 inch.
66	stop cocks on distributing mains	6 inch.
76	stop cocks on distributing mains	4 inch.
91	stop cocks on distributing mains	3 inch.

437, total number of stop cocks, etc., now in use in this department.

The location, condition, etc., is of record in this office, having been made by actual survey since I took charge of the works.

Schedule No. 3,

Showing the number of fire-plugs now in use in the department.

Old style, high wood case	777
Under-ground	149
Iron case, Philadelphia pattern	54
Holly pattern	138
Total	1,218

120 *Schedule No. 4,*

Showing the number of private hydrants located in the department, the number destroyed, the number with pipe cut, and the number of fire-hydrants; also about the number open and closed.

Number of hydrants in good order	11,461
Number of hydrants destroyed	575
Number of hydrants — pipe cut	151
No. of hydrants free	67
Total	12,254
Number of hydrants open	6,353
Number of hydrants closed	5,871
Total	12,254

NOTE.—It is impossible to keep a correct record of the number of hydrants open and closed, as many persons consider the water works free plunder and open their own hydrants regardless of existing laws or regulations of this department.

121 *Schedule No. 5,*

Showing the number and location of fire-wells, blow-off cocks, etc.

No. 1. Corner St. Charles and Commercial alley.
No. 2. Corner Gravier and Magazine streets.
No. 3. Corner Magazine and Lafayette streets.
4. Corner Poydras and Front streets.
5. Tchoupitoulas and Delord streets.
6. Annunciation and St. Thomas streets.
7. Hunter and Tchoupitoulas streets.
8. Terpsichore and Peter streets.
9. Robin and Peter streets.
10. Tchoupitoulas and Religious streets.
11. Annunciation and Robin.
12. Annunciation and Richard streets.
13. St. Mary and Magazine streets.
14. Carondelet and Poydras streets.
15. Common and Liberty streets.
16. Canal and Camp streets.
17. Canal and Rampart streets.
18. Canal and Tchoupitoulas streets.
19. Felicity road and Rampart street.
20. Felicity road and Howard street.
21. Corner Julia and Camp streets.
22. Corner Custom-House and Bourbon streets.
23. Corner Bienville and Decatur streets.
24. Corner Toulouse and Decatur streets.
25. Corner St. Bernard and St. Claude streets.
26. Corner St. Bernard and Claiborne streets.
27. Corner Dauphine and Clouet streets.
28. Corner Esplanade and Treme streets.
29. Corner Dauphine and Enghein streets.
30. Corner Hospital and Decatur streets.
31. Corner Elysian Fields and Moreau streets.
32. Corner Euterpe and Dryades streets.
33. Corner Bagatelle and Rampart streets.
34. Intersection of Frenchmen and Esplanade streets.
35. Corner of Common and Front streets.
36. Corner of Gravier and Front streets.
37. Corner of Girod and Front streets.
38. Julia and Front streets.
39. Canal and Claiborne streets.
40. Corner of Chartres and St. Louis streets.
41. Corner of Josephine and Magazine streets.
42. Corner of Jackson and Magazine streets.
43. Corner of Washington and Magazine streets.
44. Corner of St. Charles and First streets.
122 45. Corner of Washington avenue and Market street.
46. Mandeville, between Love and Goodchildren.
47. Corner of Congress and Craps streets.
48. Corner of Enghein and Goodchildren streets.

Blow-off cocks.

1. Corner of Race and Peters streets.
2. Corner of Carondelet and Polymnia streets.
3. Corner of Rampart and Julia streets.
4. Corner of Gasquet and Galvez streets.
5. Corner of Tchoupitoulas and Girod streets.
6. Keller market.
7. Corner of St. Phillipe and St. Peters streets.
8. Victory, near Marigny street.
9. Victory, near Enghein street.
10. Corner of Laharpe and Johnson streets.
11. Corner of Press and Peters streets.
12. Corner of Dauphine and Piety streets.
13. Corner of Tonti and Esplanade streets.
14. Corner of St. Peter and Marais streets.
15. Corner of Esplanade and Broad streets.
16. Corner of Clio and Camp streets.

NOTE.—All the above can be used as fire-wells in case of necessity, with the exception of three or four.

123 *Schedule No. 6,*

Showing the amount of material, supplies, tools, etc., on hand at and about the works.

24 feet 48-inch main pipe; 376 feet 30-inch main pipe; 163 feet 16-inch main pipe; 1 iron fire-well; 1 32-inch sleeve; 1 20-inch sleeve; 2 12-inch sleeves; 19 8-inch sleeves; 2 7½-inch sleeves; 40 feet 36-inch main pipe; 41 feet 18-inch main pipe; 2 30-inch ½ curve; 1 30-inch sleeve; 2 27-inch sleeves; 4 10-inch sleeves; 2 7½-inch sleeves.

Single branches: 6 12 x 30-inch; 3 18 x 18; 5 8 x 16; 3 8 x 12; 6 8 x 8; 9 8 x 6; 1 6 x 18; 1 4 x 6; 14 4 x 6-inch single branches.

Double branches: 1 10 x 12; 4 8 x 24; 2 8 x 12; 5 6 x 16; 1 6 x 12; 1 6 x 6; 1 30-inch stop cock; 2 18-inch stop cocks; 1 12-inch stop cock; 3 8-inch stop cocks; 5 6-inch stop cocks.

Supplies.

3,837 barrels of coal.
240 pounds tallow.
110 pounds packing yarn.
140 pounds gum packing.
150 pounds cotton waste.
19 gallons lard oil.
30 gallons headlight oil.
12 grate bars.
3 brooms.
6 hickory do.
1 case condensed lye.
1 lot old iron, about two tons.
6 empty oil barrels.
100 feet three-inch hose.
100 feet 1-inch hose.
1 governor.
170 1¼ x 5 inch bolts.
2 brass s. c. nuts.
2 flat-boat lines.

Tools, etc.

3 pairs stocks.
61 wrenches, different sizes and styles.
4 corking irons.
1 hand-saw.
1 iron vice.
2 wheelbarrows.
2 pair calipers.
1 spirit level.
10 cold chisels.
1 large platform coal scale.
1 4-inch water meter.
8 ½-in. water meter.
3 drill stocks.
10 drills.
4 tap wrenches.
2 planes.
8 stop-cock keys.
1 sledge-hammer.
1 brass hammer.
4 shovels.
1 tape line.
2 half-round files.
5 3-in. water meters.
7 1-in. water meters.
12 set dies.
1 drill clamp.
2 runners.
1 boring bar.
2 hand hammers.
2 set iron blocks, with falls.
1 pair compasses.
6 fire irons & scrapers.
1 carpenter's brace, 10 bits.
4 2-in. water meters.
16 ⅝-in. water meters.

124 At the shops, 36 Dryades street.

Main s. c. screws: 5 18-inch; 9 16-inch; 5 12-inch; 3 10-inch; 8 8-inch; 9 6-inch; 9 4-inch; 6 3-inch.

1 cast-iron fire-well cover.
1 8 x 12 single branch.
5 3 x 3 single branch.
3 Holly fire-plugs.
1 high fire-plug.
9 brass screws for Ludlow valves.
4 underground fire-plugs.
6 f. p. screws, complete.
119 s. c. packing-box caps.
34 Ludlow valve caps.
3 6-inch Ludlow valves.
2 8-inch Ludlow valves.
2 8-inch Ludlow valves.
24 packing-box bolts and nuts.
8 cast-iron s. c. frames.
8 cast-iron s. c. covers.
1 wood s. c. case.
19 wood s. c. frames.
60 feet 3-inch pipe.
384 feet 4-inch pipe.
72 feet 6-inch pipe.
80 feet 8-inch pipe.
10 lbs. ½-inch bolts and nuts.
12 6-inch sleeve.
1 lot assorted lumber, 2,000 feet.
7 yards cotton cloth.
1 cast-iron blow-off.
1 6 x 8 single branch.
4 6 x 8 double branches.
36 iron screws for Ludlow valves.
2 Philadelphia fire-plugs.
14 brass s. c. nuts, 3 to 18 inches.
6 f. p. nozzle caps.
15 f. p. iron rods.
25 f. p. copper rods.
20 f. p. stirrups and nuts.
108 f. p. cast-iron valve flanges.
3 f. p. brass hollow screws.
6 f. p. nozzles.
3 gum valves.
3 f. p. cases, complete.
2 f. p. iron Phil. cases.
10 4-inch f. p. goose-necks.
8 3-inch f. p. goose-necks.
12 ground f. p. iron frames.
16 ground f. p. iron covers.
1 16-inch sleeve.
175 lbs. ⅝-inch bolts and nuts.

5 3-inch sleeve.
5 yards rubber cloth.
14 lbs. hemp twine.
1 reel hemp packing.
125 bbls. white lead in oil.
1¼ bbls. cement.
6 lbs. ⅜-in. iron washers.
12 lbs. ½-in. iron washers.
18 lbs. ⅝-in. iron washers.
12 lbs. ¾-inch iron washers.
58 lbs. assorted gum packing.
1 side leather for valves.

Tools.

10 picks.
1 ground auger.
2 grub axes.
2 wood rasps.
2 stone hammers.
6 gasquet irons.
1 axe.
1 hand saw.
4 f. p. packing keys.
2 hatchets.
8 shovels.
1 wood gauge.
2 paving rammers.
3 diamond chisels.
6 stone chisels and points.
8 assorted wrenches.
1 short-handle shovel.
9 spades.
3 wood chisels.
6 crow-bars.
4 flat cold-chisels.
4 wood pumps.
4 cabe chisels.
3 lead ladles.
3 augers.
13 s. c. packing keys.
125 4 hand spikes.
1 pair calipers.
6 cutting tools.
3 1-inch drills.
2 large smelting pots.
2 drill sockets.
5 iron wedges.
1 ¾-inch reamer.
3 1-inch reamers.
1 grind-stone.
2 drill wrenches.
1 iron bench vice.
2 pump plungers.
1 ¾-inch drill.
3 caulking hammers.
1 monkey-wrench.
5 pairs gas tongues.
3 drill trusses.
Chains.
2 pairs pinchers.
2 2-inch reamers.
1 truck chain.
1 paving hammer.
3 flat files.
19 caulking tools.
1 1½-inch drill.
2 2-inch drills.
2 drill trusses.
1 small hammer.
1 small reamer.
1 1½-inch reamer.
1 platform scale.

Blacksmith shop.

12 bars, 1½-inch round iron.
30 lbs. 2-inch hoop iron.
½ bundle 1-in. hoop iron.
12 bars 1-inch round iron.
½ sheet boiler iron.
1 bar ⅞-inch round iron.
1 bar ¾-inch round iron.
12 bars ⅝-inch round iron.
1 bdle. ½-inch round iron.
8 bars ⅜-inch square iron.
1 bar ¾-inch square iron.
2 bars 3 x 5 8-inch square iron.
1 bar 3½ x ½ iron.
12 bars 1¼ x ¼ iron.
15 bars 1 x ¼ iron.
3 bars ⅞ x ¼ iron.
½ bar cast-steel, 1½ square.
1 bar cast-steel, ⅞ octagon.

1 bdle. ¼-inch round iron.
½ bdle. ⅜-inch round iron.
3 bars ⅞ square iron.
1 bar 1-inch square iron.
9 bars ½-inch square iron.
1 set blacksmith's tools.
2 sets taps and dies.
2 blacksmith's vices.
2 iron form blocks for making f. p. hoops.

Office furniture.

3 standing desks.
2 plan books.
5 office arm-chairs.
1 office shears.
1 office revolving chair.
1 mercury water gauge.
1 office stool.
3 foot mats.
8 spittoons.
1 lot maps and plans.
3 office tables.
2 rulers.
1 hat rack.
1 copying press and table.
2 iron safes.
1 regulator clock.
1 lot office matting.
2 water buckets.
2 counters.
2 sitting desks.
5 inkstands.
8 office cane-seat chairs.
1 waste basket.
2 armoires.
1 thermometer.
1 lot gas fixtures.
1 water-cooler.
1 foot rug.

126 In closing this report of the water works proper I feel it my duty and it affords me great pleasure to heartily recommend every officer and employee of the department. All of them have performed the various duties assigned with energy and ability, and have done everything within their power to make the administration of this department a perfect success.

I am, sir, with great respect, your most obedient servant,

S. W. SCOTT,
General Superintendent.

Public Buildings and Charitable Institutions under the Charge of the Department of Water Works and Public Buildings.

Insane asylum.

Officers in charge:

Superintendent, Henry D. Monier; clerk, Henry Hamilton; matron, Mrs. B. Place.

127 Honorable Jas. D. Edwards, administrator department of water works and public buildings:

DEAR SIR: In making my report of the management of the insane asylum I have the honor herewith to submit the report of Col. Henry D. Monier, superintendent of that institution, simply adding thereto the cost of supporting and maintaining this asylum for the year ending December 31st, 1877.

Statement A,

Showing the amount of salaries paid the officers and employees, the cost of supplies, fuel, repairs, clothing, etc., etc., for the year ending December 31st, 1876.

	Salaries paid officers, employees, etc.	Cost of supplies, fuel, clothing, &c.	Total.	Net cost of groceries, provisions, &c.—"food."
January	$540 00	$1,295 89	$1,835 89	$936 75
February	540 00	875 75	1,415 75	766 20
March	540 00	1,179 50	1,719 50	751 50
April	560 00	1,331 60	1,891 60	720 05
May	560 00	958 87	1,518 87	834 07
June	580 00	1,124 33	1,704 33	743 69
July	600 00	1,024 26	1,624 26	856 47
August	600 00	886 07	1,486 07	790 66
September	600 00	970 73	1,570 73	844 51
October	600 00	945 09	1,545 09	814 84
November	600 00	972 15	1,572 15	897 75
December	600 00	904 35	1,504 35	889 85
Total	$6,920 00	$12,468 59	$19,388 59	$9,846 34

128 *Statement A*—Continued.

Recapitulation.

Salaries paid for the year	$6,920 00
Cost of supplies, repairs, fuel, clothing, etc.	12,468 50
Total cost of maintaining the insane asylum for the year ending December 31st, 1877	$19,388 59

Daily average number of patients, 148.

Total cost of taking care of and feeding each patient, per day, 35⅓ cents.

Cost of provisions alone, $9,846.34.

Cost of food alone for each patient, per day, 17⅕ cents.

Insane asylum.

Under the present management that portion of the entire building occupied by the City Insane Asylum has been thoroughly painted, white-washed, and renovated; over three hundred broken lights of glass have been replaced with new ones; the grounds have all been filled and graded, so as to make them perfectly dry in all seasons of the year.

The yards, front and rear, have been laid out and tastefully arranged as flower and vegetable gardens, and everything has been done to make the place, with all its surroundings, as convenient as possible.

For other detailed information of the management of this institution I would respectfully refer you to the following:

129 CITY INSANE ASYLUM, NEW ORLEANS, *January* 1, 1878.

During the year ending December 31, 1877, there has been admitted into the asylum one hundred and sixty-five patients, who, with the one hundred and forty-seven turned over to me by the former superintendent, would make a total of three hundred and twelve patients. Of that number one hundred and twenty-eight have been released and twenty-eight have died. The following statement shows the exact number of admissions, releases, and deaths:

Statement B,

Showing the number of admissions, releases, and deaths in the City Insane Asylum for the year ending December 31, 1877.

Admissions.

Months.	Males.		Females.		Total.
	White.	Colored.	White.	Colored.	
	54	15	50	28	147*
1876.					
Dec. 18 to 31	5	1	1	5	8
1877.					
Jan.	5	2	4	3	14
Feb.	3	1	5	5	14
March	8	2	3	2	14
April	8	1	5	------	14
May	7	1	3	------	11
June	5	------	2	1	8
July	11	2	8	------	25
130 August	6	------	3	2	11
September	1	------	4	3	8
October	6	2	1	2	11
November	8	1	1	------	10
December	6	4	5	1	16
	70	17	45	24	312

* Transferred to me by former superintendent on December 18, 1876.

Statement B—Continued.

Releases.

Months.	Males.		Females.		Total.
	White.	Colored.	White.	Colored.	
1876.					
Dec. 18 to 31	2	------	2	1	5
1877.					
Jan.	13	3	4	4	24
February	3	1	------	1	5
March	5	------	6	------	11
April	9	------	4	2	15
May	3	------	1	------	4
June	7	------	1	------	8
July	6	2	3	1	12
August	5	2	4	2	13
September	3	------	1	4	8
October	1	------	2	3	6
November	9	------	3	------	12
December	1	1	1	2	5
	67	9	32	20	128

131 *Statement B*—Continued.

Deaths.

Months.	Males.		Females.		Total.
	White.	Colored.	White.	Colored.	
1876.					
Dec. 18 to 31	------	1	------	------	1
1877.					
January	1	------	------	3	4
February	------	1	1	------	2
March	3	------	------	------	3
April	------	------	------	------	
May	------	------	1	------	1
June	------	------	------	------	
July	1	------	1	2	4
August	1	1	1	1	4
September	1	------	1	------	2
October	1	------	------	2	3
November	1	1	------	1	3
December	------	1	------	------	1
	9	4	5	10	28

Average number of patients.

Dec. 18 to 31, 1876, 149; Jan., 1877, 135; Feb., 142; March, 143; April, 142; May, 148; June, 148; July, 157; August, 151; September, 149; October, 151; November, 146; December, 156. Daily average, 148.

Of the number released but twenty were returned, these being cases of those having relatives or friends who, supposing that home influence would hasten their cure, obtained for them their release.

The deaths that occurred were in the majority of cases con-
132 sequent of the shattered health of the patients at the time of their admission into the asylum. For instance, two cases were sent from the charity hospital in a dying condition, and three or four others from the police stations were in a similar state. Those patients died a few days after being admitted.

The sanitary condition of the asylum is most marvelous. It is impossible to find another like institution that can compete with —

on that score. This is due mainly to the excessive cleanliness of the patients and of the entire buildings and surroundings, the wholesome and varied nourishment that is issued, and the kind and gentle treatment which each and every officer of the asylum rival in extending.

Since the 18th of December, 1876, the day upon which I assumed the superintendency of the asylum, it has undergone a most thorough and complete change. What was once a dreary, gloomy, prison-like edifice is now, comparatively speaking, a home.

The grounds have been enlivened by spacious flower gardens, which are tended by the patients. The sight is most gratifying, and affords the poor demented some means of relieving the monotony of their secluded lives.

There is also a vegetable garden —, although small, produces a certain quantity of vegetables, which, added to the provisions furnished by the city, contribute largely to the daily fare of the patients.

133 To the immense well in the rear yard has been attached a large force-pump with iron pipes leading into the upper story of the building, known as the dormitories. This, with two hundred and fifty feet of new rubber hose, not only furnishes water for the gardens and general house-work, but is a preventive against fire.

The yards are drained by well-constructed gutters; the heaviest rains leave them perfectly dry.

The sitting-rooms in both the male and female departments are provided with benches to seat all the patients, and all the rooms are heated by good-sized stoves.

For the reception and amusement hall, which is tastefully decorated, a hand organ has been provided. Here twice or three times a week the patients assemble and amuse themselves by dancing and singing.

In the dormitory of the females the old-fashioned raven duck bottom cots have been set aside and substantial bed frames with spring bottoms are substituted. There are eighty-one beds with new moss mattresses, pillows, sheets, and two pairs blankets each.

In the rooms occupied by men the beds are of iron, seventy-six in number, and provided with the same articles as those of the female department.

These sleeping-rooms are warm and comfortable. Every morning they are cleanly swept and all the doors and windows are opened to allow ventilation. The floors of the entire building are scrubbed at least three times a week.

134 In the sewing-rooms the patients are all the time busily engaged in mending or manufacturing for the inmates. The following list shows the articles made exclusively by the patients under the superintendence of the matron:

Calico dresses, 75; cottonade (Kearsy) pantaloons, 100; muslin de laine dresses, 6; unbleached cotton shirts, 143; homespun dresses, 6; blue denim shirts, 12; blue flannel shirts, 21; raven duck dresses, 18; blue denim dresses, 19; drawers, 3; chemises, 8; sheets, 122; canton flannel night-gowns, 66; towels, 32; aprons, 11; towels for

rollers, 6; calico joseys, 3; mattress sacks, 129; sun-bonnets, 6; pillow sacks, 104.

In the workshop the following articles were made by the patients with the assistance of the officers of the asylum:

12 benches eight feet in length, 1 large fancy stand for water cooler, ditto for hand organ, ditto for water buckets, 1 wooden railing for store 6 x 6, 6 seats for the sinks, 1 step-ladder, 1 stand for grindstone, 1 pair tressels, 1 box with slides for allspice, two boxes with slides for tobacco, 1 barber's chair, 1 office chair, 81 bed frames with spring bottoms, 105 feet running fence 6 feet high, 1 box step, 1 safe for kitchen, 2 wooden gutters, each fifty feet in length, 1 brick gutter two hundred feet long, 150 moss mattresses, 130 moss pillows, repairs of all the yard cells, filling up and grading of all the yards.

The production of the garden during the year 1877 was quite meagre. This is owing to the fact that it was late in the season when it was planted; however, the following crop was gathered:

7 barrels Irish potatoes, 1,500 egg plants, 1,000 heads of lettuce, 200 watermelons, 200 frizzled green cabbage, 9 bushels okra, 5 bushels snap beans, 8 bushels cucumbers, 1 bushel sweet peppers, ½ bushel strong peppers.

The sewing-room, workshop, laundry, and gardens furnish healthy occupation to most all the patients. It is really astonishing to see with what pleasure they all try to perform the work allotted them.

Donations.

Through Mrs. M. A. Tarleton:

From Mr. Hoffman, of D. H. Holmes & Co., 1 bolt homespun.

From S. L. Boyd, 4 pieces dress goods.

From Mr. Torteous, of Levois & Jamison, 7 pieces domestics.

From John H. O'Connor, 1 bolt flannel.

From Felman Bros., 1 bolt Canton flannel.

From Madam Piffet, buttons and thread.

From Mrs. A. L. Abott, sundry articles of clothing.

From Mrs. M. A. Tarleton, 1 dozen head handkerchiefs, ½ dozen balls cotton for knitting.

From Mrs. E. J. Souby, 1 hanging basket with artificial flowers.

From Mrs. B. Place, 1 hanging basket.

From Mr. A. H. Isaacson, 1 bolt domestics, sundry articles of clothing.

By Mr. Drury A. Harris, Sr., 3 pairs pantaloons, 2 vests, 1 coat.

From Mrs. Dr. Chas. E. Kells, 1 pair pantaloons, 3 vests, 3 pairs drawers, 1 coat, 1 flannel shirt, 1 undershirt.

From Crescent City R. R. Co., 20 loads manure.

From Canal & Common Street R. R. Co., ditto.

From Mr. Jos. A. Walker, 15 turkeys, 3 dozen bottles claret, 1 barrel Irish potatoes, 4 hams.

From George Borge, 1 large tin bucket of oysters.

From A. R. Isaacson, 4 boxes candies, 1 cheese.

From F. Macias, plants for vegetable garden.
From C. J. Berry & Co., 250 oranges.
From O. Brugier, 250 oranges.
From Hugo Redwitz, 500 oysters.
From F. Flores, 40 pounds smoking tobacco.

Through Mrs. H. A. Hamilton:

From Levy Brothers, 55 yards Canton flannel.
Eugene Dupre, half dozen pairs slippers.
J. Rosenberg, 16 pairs stockings.
Mrs. B. F. Rice, 1 coat, 1 vest.

Through Insane Asylum Relief Association:

3 pairs flannel drawers.
2 pairs flannel undershirts.
5 flannel petticoats.
136 1 pair old shoes.
2 old black coats.
1 woolen suit.
1 pair boots.
1 pair socks.
1 lot old drawers.
6 pairs blankets.
2 dozen spools of thread.
51⅜ yards unbleached cotton.
6 crotchet needles.
12 spools thread.
625 feet lumber.
1 square.
1 jack-plane.
1 4-prong rake.
1 bolt domestics, 37¼ yards.
6 boxes buttons for pantaloons.
1 smoothing stone.
3 pairs blankets.
6 pairs blankets.
1 old coat.
3 old vests.
3 flannel sacks.
1 lot sundry wearing apparel, old.
1 pair blankets.
1 lot magazines and periodicals.
2 mosquito bars.
1 box thimbles.
6 pairs blankets.
12 pairs blankets.
5 old coats.
5 old vests.
2 pairs old pantaloons.
8 papers needles.
62⅜ yards Canton flannel.
1 hatchet.
1 old morning gown.
1 can, 25 lbs., green paint.
5 pairs old pantaloons.
1 box buckles.
1 bolt ticking.
5 comforters.

I would suggest that the sinks be removed from where they are now and constructed as far from the main building as possible, and a wooden shed leading thereto would protect the patients in rainy weather.

The tubs that are now used in the sleeping rooms should be replaced by earthen or potters' ware pots. They are a perfect nuisance and very injurious to the health of patients. This alteration could be made at very little cost.

I would also suggest the propriety of securing the large hall in the marine hospital, which is next to the workshop of the asylum, where could be established the infirmary and the department for the violent cases now kept in the yard cells. The expenses for

137 building the same would be very small; it would, in fact, cost the city but for the material; the work could be done by the patients.

In conclusion, I desire to thank my officers for their efficient service in the asylum, and to you, in behalf of the poor unfortunate beings under my charge, I beg leave to say that you have at all times exerted yourself to promote their happiness.

Very respectfully, your obedient servant,

HENRY D. MONIER,
Superintendent.

Home of Aged and Infirm.

In this institution there has been an average of 63 (sixty-three) daily inmates for the year ending December 31, 1877.

The inmates are all old and infirm and not able to take care — or support themselves; most of them without any other home and no friends or relatives to give them any assistance. The institution is one of the most deserving charities of the city government, and is under the sole charge of Mrs. O. Lyons, a lady most eminently qualified to fill the position she occupies. While she is firm in her treatment of the people under her charge, that firmness is tempered by even-handed justice to all; and while she is particular that all the wants of the unfortunate inmates are supplied, she has been economical in her management of the institution, as the following statement will show:

138 The cost of supporting this institution for the past year has been as follows:

Salary of matron	$510 00
Cost of repairs, bedding, fuel, supplies, groceries, &c.	3,847 43
	$4,357 43

Or on an average of about 19 cents per day for each inmate in the institution.

The building has been all thoroughly painted, whitewashed, and renovated during the past year, and is in a very clean and comfortable condition, and, although the building itself is not properly constructed for an institution of this kind, I cannot recommend any change at present, as there are many other places under the charge of the city that require it more than this.

There has been furnished to this institution new mattresses to supply the place of those worn out, and a full supply of warm clothing, shoes, blankets, etc., for all the inmates, who are comfortably provided for in every respect.

Small-pox hospital.

This institution has been a source of greater annoyance than all others in this department. The outrageously exorbitant charges

of Dr. Hays of three dollars per day, no matter how many patients there may be in the hospital, together with the fact that all his bills when first rendered are largely in excess of the actual number of days that small-pox patients have been confined to the institution, making it necessary for the visiting physician to keep con-
139 stant watch and count of all the patients sent there by the city, he having almost invariably been compelled to reduce Dr. Hays' monthly bills several hundred dollars before approving them, makes this institution an expensive annoyance, which should be immediately abolished.

The charge of three dollars per day for a small number of patients sent to his hospital may be a legitimate charge, but after the number has exceeded five or ten the additional expense of taking care and providing for others is but trifling in comparison, and the charges should be made proportionately.

By reference to the annexed statement it will be readily seen that the money paid to Dr. Hays for the care only of small-pox patients sent to his hospital during the past year is more than enough to have paid for the building and furnishing of a hospital large enough for all the requirements of the city.

There has been paid to Dr. Hays for the care of small-pox patients during the year ending December 31, 1877, as follows:

January	$699 00
February	2,109 00
March	3,219 00
April	2,010 00
May	1,776 00
June	1,101 00
July	1,272 00
August	429 00
September	276 00
October	264 00
November	126 00
December	438 00
	$13,719 00

To which must be added $1,450, the salary paid to Dr. De Roaldes, visiting physician, making a grand total for the care of small-pox patients for one year, $15,169. "Comment is unnecessary."

I would respectfully recommend that the city commence
140 immediately the building of a small-pox hospital, and that it be completed as soon as possible and placed under the charge of Dr. De Roaldes, who is eminently qualified to take charge of the same, he having been appointed and has filled the position of visiting physician at Dr. Hays' hospital for the past year.

I am fully convinced that if this suggestion be adopted there could be enough money saved to pay—the ground necessary to build upon—the building and furnishing of a much better place than Dr. Hays' establishment is—inside of two years.

Or if this plan be deemed impracticable, owing to want of a suffi-

cient amount of funds on hand to the credit of this department, there should be a contract made with Dr. Hays or some one else, grading the compensation paid for the care of small-pox patients—say three dollars each for the first ten, one dollar and fifty cents for all above this number up to twenty, and seventy-five cents per day each for any number above twenty. This would be ample remuneration for taking care of the indigent small-pox patients of the city, and taking much better care of them than ever has been done under the present management.

Public buildings.

It is almost an impossibility to give a full detailed report of the department of public buildings for want of time; besides, it would be too voluminous to be embodied in this report. All of the
141 public buildings in this department were found to be in the most dilapidated condition possible to be imagined, many of them going rapidly to decay and ruin for want of proper repairs. A few dollars judiciously spent at the proper time would have saved hundreds of dollars necessary to be spent now to put many of them in anything like "good repair."

City Hall.

The roof of the City Hall building was found to have settled nineteen inches in the centre, causing the foot of the rafters to crowd the north side wall over seven inches out of a perpendicular line, and it was simply a matter of time when the whole roof would have fallen in and most likely causing a fearful loss of life.

This was caused by the breaking of the main trestling in the centre and the consequent parting of nearly all the hog-chains supporting the roof. The officers of the surveyor's department, as well as several architects of this city, examined the roof and decided that it would be impossible to raise it back to its original position without its falling in, and consequently the roof would have to be taken off or stayed where it was "temporarily."

I made a thorough survey of the roof and decided that, with your permission, I would attempt to raise it and put it in complete repair.

The work was commenced and finished inside of one week—
142 no one hurt—with a total cost to the city of less than five hundred dollars, and the roof to-day is stronger and better than it was when the building was first put up; and, the pressure being relieved, the side wall came back of itself nearly into its original position. The settling of the roof and consequent spreading of the side wall displaced the marble cornice in the front and on the north side, breaking and cracking many of the blocks, and also many of the marble blocks in the wall themselves. These have all been taken out and replaced with new ones and the walls and cornices thoroughly cleaned and repaired. On the inside the private offices of the administrators have been repaired, painted, and refitted, with the exception of your own. The council chamber has been

thoroughly repaired, painted, and frescoed, etc., the furniture all upholstered and made new, and the room refitted with new carpets, matting, window-shades, etc. The mayor's office and private parlor, the rooms of the school board and superintendent of public schools, the offices of the city surveyor and city attorney, all of the walls—on the inside—and the windows, iron window-shutters, and all the openings on the outside required to be thoroughly overhauled, repainted, and refitted. The city library has been cleaned, painted, and kalsomined, but it still requires new oil-cloth on the floors and about two dozen new chairs. There has been fitted up in the second story two fine rooms for the Firemen's Charitable Association and the chief of the fire department and his assistants, and there is two rooms on the opposite side of the same hall partially finished,
143 which I would recommend to be fitted up and assigned to the fire-alarm telegraph department.

Court buildings.

The court buildings, with the single exception of the superior criminal court, were all in very bad and filthy condition, totally unfit for occupation, the roofs leaking, the floors rotted out, and the stairs in many places falling down and unsafe. They have all been repaired and put in good order—roofs repaired, new floors and stairs put in, the rooms all painted, whitewashed, and kalsomined, and the furniture all repaired or replaced with new, the court-room floors covered with matting, and all the judges' private offices supplied with new carpets and new furniture wherever it was required. These buildings are all now comfortably fitted up and in good order.

Parish prison, Boys' House of Refuge, etc.

The parish prison, Boys' House of Refuge, and all other institutions of this kind have been repaired, whitewashed, and painted, and new floors and stairs put in where it was required, roofs repaired, etc., and all are in general good condition.

Fire-engine houses, etc.

All of the buildings in this department were found to be in a very dilapidated condition. Some of the apparatus was laid up because the floor and other parts of the houses were in such
144 a condition that it was not safe to take the horses and apparatus out of the buildings.

The repairs made in this department and its present condition is about as follows:

Volunteer, No. 1:

Nothing has been done to this house, and it requires a general and thorough repairing.

Mississippi, No. 2:

Is private property, belonging to the company, and is in general

good condition. It, however, requires some repairs, which I think the city should do, in consideration of the rent of the premises.

Vigilant, No. 3:

During the severe storm last fall the brick wall around this house was blown down and the house otherwise injured. The wall has been repaired and other repairs made. There are a few repairs yet required here.

Columbia, No. 5:

This house is entirely too small and in such a condition as to make it impossible to repair it and make it safe. There have been plans and specifications prepared for the purpose of having a new house built for this company, which will be commenced soon.

145 Mechanics', No. 6:

This house has been repaired during the past year; but the house being situated on St. Joseph street, the New Orleans & Chicago Railroad track passing in front of it, the heavy locomotives and freight trains shake the building to such an extent as to keep the present roof constantly leaking. It will require some repairs.

Eagle, No. 7:

This house has been thoroughly repaired, with the exception of painting and kalsomining; that is all it will require.

Phœnix, No. 8.

This house also has been thoroughly repaired, with the exception of painting, whitewashing, etc.

Creole, No. 9:

This house is in very good repairs—kept so by the members of the company. It may require some little repairs during the summer.

Louisiana, No. 10:

This house is in very bad condition, and requires general repairing.

Irad Ferry, No. 12:

Is in pretty good order, but requires some repairs imme-
146 diately to keep it from getting in any worse condition.

Perseverance, No. 13:

This house has been partially repaired during the past year; it requires some few additional repairs.

Philadelphia, No. 14:

Has been also partially repaired; it yet requires some additional repairs very much.

Jackson, No. 18:

Was repaired during the past year; it also requires a few additional repairs.

Washington, No. 20:

Is in very bad condition, and requires a general and thorough repairing.

Orleans, No. 21:

This house has been thoroughly repaired and is in complete order and condition.

Jefferson, No. 22:

Has also been repaired and put in perfect order.

Chalmette, No. 23:

This house is in very bad condition and requires to be thoroughly and completely repaired.

Crescent, No. 24:

147 Is in a very bad and even dangerous condition and should be immediately repaired.

Louisiana Hose:

Has just been completed, with the exception of painting, kalsomining, etc.

Milneberg, No. 1:

This house is also in a very dilapidated condition, and requires a general overhauling and repairing.

Algiers engine-houses are all out of order and require a general and thorough repairing.

Hook and ladder companies.

Lafayette, No. 1:

This house has been repaired during the past year; it still requires a few repairs before it is in good order.

American, No. 2:

Requires some repairs, which should be done as soon as possible

Hope, No. 3:

Is now being thoroughly repaired and will be finished this month, with the exception of painting.

Pelican, No. 4:

148 Has been partially repaired during the past year; it still requires a new floor, painting, etc.

Fire-alarm bell towers.

The fire-alarm bell tower recommended to be built at the Magazine market should be constructed immediately, as this is a very thickly populated portion of the city, and no fire-alarm bell within about twenty squares; it is required very much.

The fire-alarm bell tower in the rear of Carrollton market has become so decayed and rotten that it *is* found necessary to remove the bell last summer to prevent it from falling down. There should be a new one put up in its place.

Also the fire-alarm bell tower in the rear of Vigilant No. 3's engine-house is in a rotten and dangerous condition. The bell and costly striking apparatus in this tower should be immediately removed and the tower repaired or a new one erected in its place.

In the fire-alarm tower in the Kellar market there has been recently placed a new fire-alarm bell, and all that is wanting there now is to have the striking apparatus placed in position.

Public markets.

149 During the past year the following public markets have been repaired: Jefferson market, Ninth street market, Le Breton market.

The Port, Dryades street, and one or two others have had slight repairs done to them, and nearly all of the public markets, except the first three named, are in very bad condition, and are rapidly going to ruin and decay for the want of proper repair.

There is nearly twenty of these public markets; a few dollars judiciously appropriated at the proper time would have saved thousands of dollars, and the longer they are allowed to remain unrepaired the more it will cost when the necessary repairs are finally to be made.

It is very poor economy in the city to delay these much-needed repairs; they will eventually have to be done, when it will cost much more than it would to do them at once.

It will now cost at least ten thousand dollars to put the public markets in good repair; one year hence it will probably cost double this amount.

Public schools.

The public school buildings of this city are, with the exception of a very few of them, sadly in need of repairs; many of them in a

dangerous and unhealthy condition, jeopardizing the lives of the teachers and scholars, and a disgrace to an enlightened community and a commercial city with the standing of the city of New
150 Orleans.

I am aware that, owing to the past stringent financial condition of the city, it has been almost impossible for her to do those repairs; but it would be good economy for the city to borrow money, if necessary, and do this work at once, as it would save a very large percentage of the amount which it will cost hereafter.

The following statement will show the total cost of repairs, refurnishing, refitting, etc., etc., done upon all the public buildings in this department for the year ending December 31, 1877:

Work done by contract.

Harbor police station, Thos. O'Neil, contractor	$1,000
Fire-engine house No. 22, L. Brusel, contractor	650
Second recorder's court, Jno. Page, contractor	1,190
Supreme court, John Page, contractor	1,900
Boys' House of Refuge, R. J. Connolly, contractor	825
Total amount of contract work	$5,675

All of the other repairs, etc., done upon the public buildings of the city during the past year have been done by the regular employees of this department under my own personal supervision; the total cost of the same, including fuel, supplies, labor, materials, new furniture, carpets, mattings, painting, kalsomining, etc., etc., only amount to the sum of $15,348.04, making the total of the entire expense of this department as follows:

151	General and sundry repairs, etc., done by the regular employees of the department	$15,348 04
	Work done by contract	5,675 00
		$21,023 04

The following statement shows the full amount of expenditures for the entire department of water works and public buildings for the year ending December 31, 1877:

Water-works property, as per Statement F	$57,803 98
Insane Asylum	19,388 59
Home of Aged and Infirm	4,357 43
Small-pox hospital	15,169 00
Repairs, etc., to public buildings	21,023 04
Salary of keeper of court buildings and assistants	2,850 00
Salary of clerks, sundry expenses, etc., administrator's office	3,484 69
Cleaning public sinks	2,875 00
Total	$126,951 73

I did not intend to have given you a full and detailed statement of all the different jobs of work done by this department and the cost of each, but, as this report is already long and all of these details are on record in the office, I have simply given you the foregoing statement showing the total amount of the expenses of this branch of the department.

And, in conclusion, allow me to tender to you my most sincere and grateful acknowledgment for all the invariable kindness and confidence which you have been pleased to give me during the past year, and rest assured that I shall at all times most cheerfully
152 do anything in my power to advance your interests or add to the high reputation which you have so justly earned in the administration of your department.

I am, sir, most respectfully, your obedient servant,

S. W. SCOTT,
General Superintendent.

153 *Ordinances Nos.* 6771, 6772, 6781, 6783, 6794, 6834, 6835, *and Notice of Publication Relative to Assessment, Budget, Levy, and Collection of Taxes for the Year* 1881.

Notice.

Interest on city taxes, 1881.

DEPARTMENT OF FINANCE, CITY HALL.
NEW ORLEANS, *March* 11, 1881.

Tax-payers are hereby notified that interest will be charged from the 31st of March instant, at the rate of ten per cent. per annum, on all unpaid tax bills of 1881.

Respectfully,

B. T. WALSH,
Administrator of Finance.

154 & 155 *City Ordinances.*

Official.

(No. 6771, administration series.)

MAYORALTY OF NEW ORLEANS, CITY HALL,
NEW ORLEANS, *December* 29, '80.

An ordinance adopting an estimate of the revenues of the city of New Orleans for the year 1881.

Be it ordained by the council of the city of New Orleans, That the following estimate of revenues for the year 1881 be, and the same is hereby, adopted:

1.	Tax of five mills on the valuation of real estate and personal property, as per assessment-rolls, total, $97,340,605.07 for interest and redemption of premium bonds as per contract under act No. 31, approved March 8, 1876		$486,703 02
2.	Tax of ten mills on the valuation of real estate and personal property as per assessment-rolls, total, $97,340,605.07, for city expenses	$973,406 05	
3.	Licenses	200,000 00	
4.	Markets	200,000 00	
5.	Bills receivable	10,577 00	
6.	Interest, printing, and law charges	20,000 00	
7.	Wharves and landings	150,000 00	
8.	Levee dues	21,000 00	
9.	Fines and fees	10,000 00	
10.	Ground rents	3,172 04	
11.	Cemeteries	1,000 00	
12.	Sugar sheds	3,500 00	
13.	Pound fees	1,000 00	
14.	Miscellaneous	160,000 00	
	Total	$1,753,655 09	
	Less 20 per cent., as per act No. 38, approved February 14, 1879	350,731 01	
			1,402,924 08
	Total		$1,889,627 10

156 Adopted by the council of the city of New Orleans December 28, 1880.

Yeas—Delamore, Fagan, Fitzpatrick, Guilotte, Huger, Walsh—6.
Nays—Blank, Mealy—1.

JOS. A. SHAKSPEARE, *Mayor.*

A true copy.

A. McNAMARA, *Secretary.*

(No. 6772, admistration series.)

MAYORALTY OF NEW ORLEANS,
CITY HALL, *December* 29, 1880.

An ordinance adopting an estimate of expenditures of the city of New Orleans for the year 1881.

Be it ordained by the council of the city of New Orleans, That the following estimate of expenditures (including police and schools) for 1881 be, and the same is hereby, adopted:

Department of improvements:		
Administrator's office, salaries and expenses	$3,600 00	
Streets, wages, etc.	132,860 65	
Streets, repairs, etc.	50,000 00	
Streets, bridges, crossings, and wings	35,000 00	
Draining canals and levees	23,539 05	
Canal bridges, repairs, etc.	5,000 00	
		$250,000 00
Department of commerce:		
Administrator's office, salaries and expenses	$ 2,410 00	
Wharves and landings	8,400 00	
Markets	6,580 00	
157 Drawbridges	5,110 00	
		22,500 00
Department of water works and public buildings:		
Administrator's office, salaries and expenses	3,000 00	
Court-houses, salaries and repairs	6,540 00	
Aged, infirm, and indigent	5,000 00	
Repairs, public buildings	7,000 00	
City hall, buildings, repairs, etc.	1,599 00	
Public sinks, contracts	1,800 00	
Insane asylum, salaries and expenses	14,160 00	
		39,000 00
Department of police:		
Administrator's office, salaries and expenses	3,700 00	
Public squares, salaries and expenses	2,500 00	
Public grounds, salaries and rents	2,600 00	
Boys' House of Refuge, salaries, provisions, etc.	13,000 00	
Cost removal sick and dead, salaries, etc.	4,000 00	
Cemeteries, repairs, etc.	700 00	
Conveying prisoners, forage, etc.	500 00	
Fire-alarm telegraph, city and sixth district	15,000 00	
Maintenance of prisoners in parish prison	20,000 00	
		62,000 00
Department of assessment:		
Administrator's office, salaries and expenses	3,200 00	
Board of assessors—salaries, expenses, in accordance with section 7 of act No. 77, approved April 9, 1880	12,500 00	
		15,700 00

Department of finance:		
Salaries and expenses	18,800 00	
		18,800 00
Department of public accounts:		
Salaries and expenses	11,400 00	
Tax mortgage, register, salaries, etc.	3,600 00	
Tax bills, etc.	6,000 00	
		21,000 00
158 Surveyor's office:		
Salaries and expenses		13,000 00
Mayor's office:		
Salaries and expenses		4,340 00
City Hall building:		
Salaries for librarian, keeper of archives, janitor and porters, and classification of records of district courts		4,890 00
City council:		
Salaries and expenses		3,400 00
City attorney's department:		
Salaries and expenses		10,100 00
Public printing:		
Proceedings of council, promulgation of ordinances, reports, and advertisements, tax-lists		4,000 00
Mayor and administrators	49,500 00	
Less	21,500 00	
		28,000 00
Board of health		10,000 00
Lighting city:		
Lighting city with gas	69,000 00	
Lighting city with oil	15,000 00	
		84,000 00
Fire departments:		
Firemen's Charitable Association for city against contract for $140,000	100,000 00	
Firemen's Charitable Association for fifth district against contract 159 for $18,000	12,900 00	
Firemen's Charitable Association for sixth district against contract for $12,000	8,600 00	

Firemen's Charitable Association for seventh district against contract for $8,000	8,700 00	
		127,200 00
Criminal justice:		
Jury commissioners—salaries, etc.	1,800 00	
Recorders' courts, justices of the peace, and constables	30,000 00	
Rent of police stations	11,125 00	
		42,925 00
Miscellaneous:		
Support of orphans	41,632 00	
Law charges	15,000 00	
Coroners and police surgeon	9,500 00	
Recording deaths	850 00	
Judgments	20,000 00	
Interest and redemption	486,703 02	
Interest on city park notes	41,580 00	
Crescent City police	185,000 00	
Public schools	200,000 00	
Wharves and landings, $150,000, less 20 per cent.	120,000 00	
		1,120,265 02
Contingent		8,507 08
		$1,889,627 10

Adopted by the council of the city of New Orleans December 28, 1880.

Yeas—Delamore, Fagan, Fitzpatrick, Huger, Walshe—5.

Nays—Guilotte, 1.

Blank—Mealey, 1.

JOS. A. SHAKSPEARE, *Mayor.*

A true copy.

M. McNAMARA, *Secretary.*

160 (No. 6783, administration series.)

MAYORALTY OF NEW ORLEANS,
CITY HALL, *December 31st*, 1880.

Be it ordained by the council of the city of New Orleans, That the assessment-rolls of 1880, prepared by the board of assessors, showing the value of taxable property in the city of New Orleans to be as follows:

Real estate	$73,288,955 00
Income	1,644,834 00
Furniture, etc.	880,327 00
Horses and carriages	1,314,835 00

Stock in steamboats, etc.	1,248,950 00
Money at interest	1,677,232 00
Bank capital	9,322,852 72
Cash value of road-bed	559,000 00
Franchises	635,000 00
Capital in trade	6,779,185 00
	$97,351,170 72

be, and the same are hereby, accepted, approved, and homologated as the lawful basis of taxation for the year 1881.

Yeas—Delamore, Fagan, Fitzpatrick, Guilotte, Huger, Walshe.

Absent—Mealey.

JOS. A. SHAKSPEARE, *Mayor.*

A true copy.

M. McNAMARA, *Secretary.*

161 (No. 6794, administration series.)

MAYORALTY OF NEW ORLEANS,
CITY HALL, NEW ORLEANS, *Jan.* 4, 1881.

Be it ordained, etc., That the following persons, recommended by the administrator of public accounts, be confirmed and approved as officers of the department of public accounts to sign for said administrator in the cases named, to wit: Benj. H. Watkins, T. J. Ford, and E. E. O'Brien to sign tax bills, and P. S. Campbell to sign licenses

Adopted by the council of the city of New Orleans January 4, 1881.

Yeas—Delamore, Fagan, Fitzpatrick, Guilotte, Huger, Mealey, Walshe.

JOS. A. SHAKSPEARE, *Mayor.*

A true copy.

M. McNAMARA, *Secretary.*

162 (No. 6834, administration series.)

MAYORALTY OF NEW ORLEANS,
CITY HALL, NEW ORLEANS, *Feb.* 1, 1881.

Whereas the United States circuit court, fifth judicial circuit and district of Louisiana, has made peremptory certain writs of mandamus in the matters entitled and numbered as follows:

No. 8926. United States *ex rel.* Miller & Peckham *vs.* City of New Orleans *et al.*

No. 9181. United States *ex rel.* Charles Lauer *vs.* City of New Orleans *et al.*

No. 9193. United States *ex rel.* Henry Bier *vs.* City of New Orleans *et al.*

No. 9194. United States *ex rel.* Henry Bier *vs.* City of New Orleans *et al.*

No. 9195. United States *ex rel.* Henry Bier *vs.* City of New Orleans *et al.*

No. 9196. United States *ex rel.* Henry Bier *vs.* City of New Orleans *et al.*

No. 9201. United States *ex rel.* Henry Bier *vs.* City of New Orleans *et al.*

No. 9215. United States *ex rel.* Henry Bier *vs.* City of New Orleans *et al.*

163 No. 9216. United States *ex rel.* Henry Bier *vs.* City of New Orleans *et al.*

No. 8981. United States *ex rel.* Thomas Pickles *vs.* City of New Orleans *et al.*

No. 8982. United States *ex rel.* Thomas Pickles *vs.* City of New Orleans *et al.*

No. 9015. United States *ex rel.* Mr. and Mrs. D'Almbert *vs.* City of New Orleans *et al.*

No. 9121. United States *ex rel.* Chas. B. Block *vs.* City of New Orleans *et al.*

No. 9180. United States *ex rel.* Louis Pless *vs.* City of New Orleans *et al.*

No. 9182. United States *ex rel.* Bertha Strauss *vs.* City of New Orleans *et al.*

No. 9190. United States *ex rel.* Paul J. Gleises *vs.* City of New Orleans *et al.*

No. 9202. United States *ex rel.* Paul Tulane *vs.* City of New Orleans *et al.*

No. 9203. United States *ex rel.* City of Baltimore *vs.* City of New Orleans *et al.*

No. 9203. United States *ex rel.* City of Baltimore *vs.* City of New Orleans *et al.*

No. 9209. United States *ex rel.* Chas. W. Horner *vs.* City of New Orleans *et al.*

164 No. 9213. United States *ex rel.* Chas. W. Horner *vs.* City of New Orleans *et al.*

No. 9211. United States *ex rel.* James W. Peake *vs.* City of New Orleans *et al.*—

Commanding the mayor and the several administrators at the time of making the next annual levy of taxes for general purposes to levy and apportion a tax upon all the taxable property of said city sufficient in amount, after making the same allowances for insolvencies, delinquencies, etc., as the law makes for general purposes, to pay the several judgments by said United States circuit court rendered in favor of Miller, Stoutenberg & Peckham, Charles Lauer, Henry Bier, Thomas Pickles, Mr. & Mrs. D'Almbert, Charles B. Block, Louis Pless, Bertha Strauss, Paul J. Gleises, Paul Tulane, city of Baltimore, Chas. W. Horner, James W. Peake, respectively and against said city, namely:

1. In favor of Miller, Stoutenburg & Peckham (now held by Mil-

ler & Peckham) for the sum of $2,600, with five per cent. per annum interest from January 4, 1875; costs of suit, $130.35.

2. In favor of Charles Lauer for the sum of $595, with five per cent. interest per annum from January 1, 1878.

3. In favor of Charles Lauer for the sum of $599, with five per cent. per annum interest from April 1, 1875.

4. In favor of Charles Lauer for the sum of $29,965, with 5 per cent. per annum interest on $25 from October 1, 1875; on $25 from April 1, 1870; on $25 from October 1, 1876; on $4,270 from
165 April 1, 1877; on $4,270 from October 1, 1877, on $4,270 from April 1, 1877; on $4,270 from October 1, 1878; on $2,470 from April 1, 1879; on $4,270 from October 1, 1879; on $4,270 from April 1, 1880; costs of suit, $125.15.

5. In favor of Henry Bier for the sum of $4,430.56, with five per cent. per annum interest on $3,300 from June 1, 1875; on $80 from July 1, 1875; on $20 from December 1, 1875; on $20 from June 1, 1875; costs of suit, $56.65.

6. In favor of Henry Bier for the sum of $3,825, with five per cent. per annum interest on $450 from July 1, 1876; on $60 from July 1, 1877; on $330 from January 1, 1877; on $90 from January 1, 1878; on $360 from July 1, 1878; on $200 from January 1, 1879; on $300 from July 1, 1879; on $300 from January 1, 1880; on $1,695 from July 1, 1875; on $30 from December 1, 1875; costs of suit, $56.75.

7. In favor of Henry Bier for the sum of $2,975, with five per cent. per annum interest on $350 from January 1, 1876; on $175 from July 1, 1876; on $350 from January 1, 1877; on $350 from July 1, 1877; on $350 from January 1, 1878; on $350 from July 1, 1878; on $350 from January 1, 1879; on $350 from July 1, 1879; on $350 from January 1, 1880; costs of suit, $56.65.

8. In favor of Henry Bier for the sum of $9,032.91, with five per cent. per annum interest on $11.66 from July 1, 1874; on $125.50 from July 1, 1875; on $1,365 from April 1, 1875; on $7,410.25
166 from July 1, 1875; on $122.50 from October 1, 1875; costs of suit, $55.85.

9. In favor of Henry Bier for the sum of $1,000, with six per cent. interest per annum from September 1, 1874; costs of suit, $58.60.

10. In favor of Henry Bier for the sum of $3,990, with five per cent. per annum interest on $120 from November 1, 1876; on $30 from December 1, 1876; on $30 from May 1, 1877; on $30 from Nov. 1, 1877; on $30 from May 1, 1878; on $150 from July 1, 1878; on $2,790 from January 1, 1878; on $30 from November 1, 1878; on $210 from January 1, 1879; on $30 from May 1, 1879; on $90 from July 1, 1879; on $240 from January 1, 1880; costs of suit, $53.95.

11. In favor of Henry Bier for the sum of $3,736.25, with 5 per cent. per annum interest on $557.50 from January 1, 1875; on $595 from April 1, 1875; on $577.50 from July 1, 1875; on $1,986.25 from April 1, 1875; costs of suit, $69.20.

12. In favor of Thomas Pickles for the sum of $19,454.15, with

five per cent. per annum interest on $2,686.18 from June 30, 1874; on $2,776.68 from July 1, 1874; on $2,310.02 from August 31, 1874; on $2,716.62 from July 31, 1874; on $2,716.62 from October 31, 1874; on $2,716.68 from November 30, 1874; on $3,591.29 from November 30, 1874; on $2,716.68 from December 31, 1874; costs of suit, $215.65.

13. In favor of Thomas Pickles for the sum of $33,031.06, with — per cent. per annum interest on $543.35 from January 31, 1875; on $540.45 from February 28, 1875; on $540.45 from March
167 31, 1875; on $540.45 from April 30, 1875; on $540.45 from May 30, 1875; on $540.45 from June 30, 1875; on $1,351.13 from July 31, 1875; on $1,351.13 from August 31, 1875; on $1,628.07 from December 31, 1876; on $1,634.50 from October 31, 1877; on $2,172.09 from November 30, 1877; on $1,351.15 from September 30, 1875; on $1,351.12 from October 30, 1875; on $1,351.12 from Nov. 30, 1875; on $1,803.10 from Nov. 30, 1875; on $2,772.06 from August 30, 1875; on $2,772.06 from Sept. 30, 1876; on $1,631.28 from September 30, 1877; on $1,654.50 from November 30, 1877; on $1,637.31 from December 31, 1877; costs of suit, $153.15.

14. In favor of Mr. and Mrs. D'Almbert for the sum of $1,170, with five per cent. per annum interest on $90 from November 1, 1875; on $180 from November 1, 1876; on $180 from May 1, 1877; on $180 from November 1, 1877; on $180 from May 1, 1878; on $180 from November 1, 1878; on $180 from May 1, 1879; costs of suit, $74.35.

15. In favor of Charles B. Block for the sum $50,250, with five per cent. per annum interest from July 1, 1876, on $7,320; on $130 from November 1, 1876; on $9,750 from January 1, 1877; on $9,630 from July 1, 1877; on $11,550 from January 1, 1878; on $10,440 from July 1, 1878; on $30 from November 1, 1878; on $720 from Jan. 1, 1879; on $30 from May 1, 1879; on $30 from November 1, 1879; on $720 from July 1, 1879; costs of suit, $104.85.

16. In favor of Louis Pless for the sum of $9,600, with five per centum per annum interest on $1,200 from July 1, 1876; on $1,200 from January 1, 1878; on $1,200 from July 1, 1879; on $1,200
168 from January 1, 1879; on $1,200 from July 1, 1879; on $1,200 from January 1, 1880; costs of suit, $90.15.

17. In favor of Bertha Strauss for the sum of $2400, with five per cent. per annum interest on $300 from July 1, 1876; on $300 from January 1, 1877; on $300 from July 1, 1877; on $300 from Jan. 1, 1878; on $300 from July 1, 1878; on $300 from January 1, 1879; on $300 from July 1, 1879; on $300 from January 1, 1880; costs of suit, $57.65.

18. In favor of Paul J. Gleiss for the sum of $23,850, with 5 per cent. per annum interest on $2,430 from July 1, 1876; on $2,430 from July 1, 1877; on $2,430 from July 1, 1878; on $2,430 from July 1, 1879; on $420 from August 1, 1877; on $420 from August 1, 1878; on $420 from August 1, 1879; on $30 from November 1, 1876; on 30 from 1, 1877; on $30 from November 1, 1878; on $30 from November 1, 1879; on $180 from December 1, 1876; on $180 from Dec. 1, 1877; *on $180 from December 1, 1877;* on $180 from

December 1, 1878; on $180 from December 1, 1879; on $2,430 from January 1, 1877; on $2,430 from January 1, 1878; on $2,430 from January 1, 1879; on $2,430 from January 1, 1880; on $420 from February 1, 1877; on $420 from February 1, 1878; on $420 from February 1, 1879; on $60 from May 1, 1879; on $30 from May 1, 1878; on $30 from May 1, 1877; on $180 from June 1, 1877; on $180 from June 1, 1878; on $180 from June 1, 1879; costs of suit, $138.45.

19. In favor of Paul Tulane for the sum of $3,000, with
169 six per cent. per annum interest from May 1, 1874; costs of suit, $61.45.

20. In favor of the city of Baltimore for the sum of $14,000, with five per cent. per annum interest from March 19, 1878; costs of suit, $50.60.

21. In favor of Charles W. Horner for the sum of $2,040, with 5 per centum per annum interest on $60 from May 1, 1879; on $60 from November 1, 1879; on $60 from May 1, 1880; on $60 from Nov. 1, 1880; on $600 from July 1, 1879; on $600 from January 1, 1880; on $600 from July 1, 1880; costs of suit, $53.35.

22. In favor of Charles W. Horner for the sum of $1,260, with five per cent. per annum interest on $600 from July 1, 1878; on $600 from January 1, 1879; on $60 from November 1, 1878.

23. In favor of Charles W. Horner for the sum of $1,620, with five per cent. per annum interest on $150 from July 1, 1876; on $150 from January 1, 1877; on $600 from July 1, 1878; on $600 from January 1, 1878; on $60 from November 1, 1877; on $60 from May 1, 1875; costs of suit, $351.75.

24. In favor of James W. Peake for the sum of $2,572.50, with 5 per cent. per annum interest on $857.50 from January 1, 1875; on $857.50 from April 1, 1875; on $857.50 from July 1, 1875; cost of suit, $86.45.

SECTION 1. Therefore be it ordained by the mayor and administrators of the city of New Orleans in council convened, That, exclusive of taxation expressly provided by law, a special tax of three and three-fourths one-hundredth of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and
170 is hereby, levied, in pursuance to said peremptory mandamus, to pay the judgment in favor of Miller, Stoutenberg & Peckham (now held by Miller & Peckham), amounting, with interest computed up to January 1, 1881, and costs as aforesaid, to $3,398.96, thirty-three hundred and ninety-eight and ninety-six one-hundredth dollars.

SEC. 2. Be it further ordained, etc., That, exclusive of taxation expressly authorized by law, a special tax of thirty-six one-hundredth of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and is hereby, levied, pursuant to said peremptory mandamus, to pay the judgment of Charles Lauer, amounting, with interest computed to January 1, 1881, with costs as aforesaid, to thirty-four thousand nine hundred and twenty one two-hundredths dollars ($34,921.02).

SEC. 3. Be it further ordained, etc., That, exclusive of taxation

expressly authorized by law, a special tax of thirty-five and three-fourths one-hundredth of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and is hereby, levied, pursuant to said peremptory writs of mandamus, to pay the judgments of Henry Bier, amounting, with interest computed to January 1, 1881, and costs as aforesaid, to thirty-four thousand six hundred and thirty-nine $\frac{41}{100}$ dollars ($34,639.41).

SEC. 4. Be it further ordained, etc., That, exclusive of taxa-
171 tion expressly authorized by law, a special tax of $\frac{68}{100}$ of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and is hereby, levied, pursuant to said peremptory writs of mandamus, to pay the judgments of Thomas Pickles, amounting, with interest computed up to January 1, 1881, to sixty thousand and three $\frac{37}{100}$ dollars ($66.003.37).

SEC. 5. Be it further ordained, etc., That, exclusive of taxation expressly authorized by law, a special tax of one and one-half one-hundredth of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and is hereby, levied, pursuant to said peremptory writ of mandamus, to pay the judgment of Mr. and Mrs. D'Almbert, amounting, with interest computed to January 1, 1881, and costs as aforesaid, to fourteen hundred and forty $\frac{10}{100}$ dollars ($1,440.10).

SEC. 6. Be it further ordained, etc., That, exclusive of taxation expressly authorized by law, a special tax of 60 and one-half one-hundredths of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and the same is hereby, levied, pursuant to said writ of mandamus—peremptory mandamus—to pay the judgment of Chas. B. Block, amounting, with interest computed up to January 1, 1881, to, and costs aforesaid, fifty-eight thousand eight hundred and fourteen $\frac{35}{100}$ dollars ($58,814.35).

SEC. 7. Be it further ordained, etc., That, exclusive of taxation expressly authorized by law, a special tax of eleven and one-half one-hundredths of a mill on every dollar of taxable property
172 within the limits of the city of New Orleans be, and is hereby, levied, pursuant to said peremptory mandamus, to pay the judgment of Louis Pless, amounting, with interest computed to January 1, 1881, and cost- as aforesaid, to eleven thousand and ten fifteen one-hundredth dollars ($11,010.15).

SEC. 8. Be it further ordained, etc., That, exclusive of taxation expressly authorized by law, a special tax of three one-hundredths of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and is hereby, levied, pursuant to said peremptory mandamus, to pay the judgment of Bertha Strauss, amounting, with interest computed to January 1, 1881, and costs as aforesaid, to twenty-seven hundred and eighty-seven and sixty-five one-hundredths dollars ($2,787.65).

SEC. 9. Be it further ordained, etc., That, exclusive of taxation expressly authorized by law, a special tax of 28 and one-half one-hundredth of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and is hereby, levied, pursuant

to said peremptory mandamus, to pay the judgment of Paul J. Gleises, amounting, with interest computed to January 1, 1881, and costs as aforesaid, to twenty-seven thousand two hundred and eighty $\frac{95}{100}$ dollars ($27,280.95).

SEC. 10. Be it further ordained, etc., That, exclusive of taxation expressly authorized by law, a special tax of sixteen and one-fourth one-hundredths of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and is hereby, levied,
173 pursuant to said peremptory mandamus, to pay the judgment of the city of Baltimore, amounting, with interest computed to January 1, 1881, and costs as aforesaid, to fifteen thousand seven hundred and twenty $\frac{60}{100}$ dollars ($15,720.60).

SEC. 11. Be it further ordained, etc., That, exclusive of taxation expressly authorized by law, a special tax of four and one-half one-hundredth of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and is hereby, levied, pursuant to said peremptory mandamus, to pay the judgment of Paul Tulane, amounting, with interest computed to January 1, 1881, and costs as aforesaid, to forty-two hundred and sixty-one forty-five one-hundredth dollars ($4,261.45).

SEC. 12. Be it further ordained, etc., That, exclusive of taxation expressly authorized by law, a special tax of six and one-eighth one-hundredths of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and is hereby, levied, pursuant to said peremptory writs of mandamus, to pay the judgments of Charles W. Horner, amounting, with interest computed to Jan. 1, 1881, and costs as aforesaid, to five thousand eight hundred and forty-one $\frac{6}{100}$ dollars ($5,841.06).

SEC. 13. Be it further ordained, etc., That, exclusive of taxation expressly authorized by law, a special tax of three and three-fourths one-hundredths of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and is hereby, levied, pursuant to said peremptory mandamus, to pay the judgment of
174 James W. Peake, amounting, with interest computed to January 1, 1881, to thirty-three hundred and ninety-eight fifty-one hundredth dollars ($3,398.50).

SEC. 14. Be it further ordained, etc., That the administrator of public accounts be, and is hereby, instructed to include in each and every tax-bill of the city of New Orleans made out by him against the tax-payers of said city the aggregate amounts of the special taxes hereinbefore levied pursuant to said peremptory writs of mandamus. The said amount shall be specified in each bill among the other items that are subjects of taxation, opposite the words "Special judgment tax levied by order of the United States circuit court and ordinance No. —, A. S.," and when said special taxes are thus included in all of said tax-bills the same shall be delivered to the administrator of finance for collection in the manner prescribed by existing laws.

Adopted by the council of the city of New Orleans February 1, 1881.

Yeas—Delamore, Fagan, Fitzpatrick, Guilotte, Huger, Mealey, Walshe.

JOS. A. SHAKSPEARE, *Mayor.*

175 (No. 6835, administration series.)

MAYORALTY OF NEW ORLEANS,
CITY HALL, *February 1st*, 1881.

Whereas the United States circuit court, fifth judicial circuit and district of Louisiana, had made peremptory a writ of mandamus in the matter of the "United — *ex rel.* J. F. Viguier *vs.* City of New Orleans *et als.*," No. 9224 of the docket of said court, commanding the mayor and the several administrators to forthwith levy and apportion a tax upon all the taxable property of said city sufficient in amount, after making the same allowances for insolvencies, delinquencies, as the law makes for general purposes, to pay the judgment rendered in favor of said relator, J. F. Vigner, against the city for the sum of four thousand nine hundred and ninety-nine $\frac{50}{100}$ dollars ($4,999.50), and costs amounting to eighty-two $\frac{99}{100}$ dollars ($82.99).

SECTION 1. Therefore be it ordained by the council of the city of New Orleans, That, exclusive of taxation expressly authorized by law, a special tax of five and one-fourth one-hundredths of a mill on every dollar of taxable property within the limits of the city of New Orleans be, and is hereby, levied, pursuant to said peremptory mandamus, to pay the judgment of J. F. Vigner, amounting to a total of five thousand and eighty-two $\frac{49}{100}$ dollars ($5,082.49).

SEC. 2. Be it further ordained, etc., That the administrator
176 of public accounts be, and is hereby, instructed to include in each and every tax bill of the city of New Orleans made by him against the tax-payers of the said city the amount of the special tax hereinabove levied pursuant to said peremptory writ of injunction; that said amount shall be specified in each bill with the other special taxes heretofore levied, among the other items that are subjects of taxation opposite the words "Special judgment tax levied by order of the United States circuit court and ordnance No. —, A. S," and when thus included in all of said tax bills the same shall be delivered to the administrator of finance for collection in the manner prescribed by existing laws.

Adopted by the council of the city of New Orleans February 1, 1881.

Yeas—Delamore, Fagan, Guilotte, Mealey, Walshe, Huger.

Absent—Fitzpatrick.

JOS. A. SHAKSPEARE, *Mayor.*

A true copy.

M. McNAMARA, *Secretary.*

The undersigned hereby certifies that the foregoing pages, numbered from three (3) to eighteen (18), included, contain true and correct copies of the ordinances therein specified.

[SEAL.] (Signed) C. L. WALKER,
Secretary to the Mayor.

177 *Document G. Offered in Evidence by Defendant, to be Filed with Bill of Exceptions as Being the Evidence Rejected by the Court.*

1879.

No. of bill, 77.
Name, N. O. City W. W. Co.
Assessment, $420,000.
Tax, $6,300.

Indorsement.

Sq. 4-172 stock	$265,000
Sq. 39	75,000
Sq. 83	75,000
Sq. 21 B.	5,000
	$420,000

1880.

No. of bill, 104.
Name, N. O. City W. W. Co.
Assessment, $396,000.
Tax, $7,211.16.
$1,271.16 special.
$5,490.00 regular.

Indorsement.

Sq. 4-222, stock	$256,000
" 1-21 B.	5,000
" 1-39	70,000
" 83	65,000
	$396,000

178 1881. 17–84.

No. of bill, 5880.
Name, N. O. W. W. Co.
Assessment, $643,770.75.
Tax, $11,484.87. Capital stock.

1881.

No. of bill, 682.
Name, N. O. City W. W. Co.
Assessment, $140,000.
Tax, $2,497.60.

Indorsement.

1, 21 B	$5,000
39	70,000
83	65,000
	$140,000

1882.

No. of bill, 4.
Name, —— ——.
Assessment, $147,000.
Tax, $4,667.25.

Indorsement.

Sq. 1, 21 B	$5,000
" 39 B	7,000
" " B	70,000
" 83	65,000
	$147,000

179 1882.

No. of bill, 6005.
Name, N. O. W. W. Co.
Assessment, $860,476.
Tax, $27,320.11. Capital stock.

180 OFFICE BOARD OF STATE ASSESSORS,
NEW ORLEANS, *October 16th*, '83.

This is to certify that the following is a correct copy of the assessment made against the shareholders of the New Orleans Water Works Co., embracing the names, number of shares, and market value of each share for the year 1880, as shown upon the books on file in this office.

Square No. 222—St. Charles, Carondelet, Perdido, and Gravier Sts.

	No. of shares.			
Abascal, M.	35,	at	$35.25	$1,233 75
Abraham, Henry	464,	"		16,356 00
Aucoin, V. O.	3,	"		105 75
Airey, T. L., & Co.	300,	"		10,575 00
Anderson, Mrs. Emma Jane	8,	"		282 00
Allen & Syme	3,	"		105 75
Ambruster, W., Mrs.	10,	"		352 50
Beer, H. & B.	1,393.	"		49,103 23
Behn, Jas. B., Mrs.	24,	"		846 00
Butler, Pierce	621,	"		21,890 25
Brousseau, A. R.	113,	"		3,983 25
Roland, John	100,	"		3,525 00
Bonnabel, Anais	20,	"		705 00
Burns, Mrs. Mary P.	100,	"		3,525 00
Beard, Dr. C.	200,	"		7,050 00
Barton, T. S., broker	670,	"		23,617 00
Brittin, A., broker	179,	"		6,168 75
Black, Camelia A., Mrs.	40,	"		1,410 00
Behan, F. A.	100,	"		3,525 00
Barrett, L. F.	70,	"		2,467 50
Block, S.	30,	"		1,057 50
	4,479			$157,884 75

		No. of shares.			
181	Am't over	4,479			$157,884 75
	Blessing, S. T.	40,	at $35.25		1,410 00
	Bignon, A. E.	25,	"		881 25
	Bergerot, Mrs. Wid. A.	58,	"		2,044 50
	Bergerot, Mrs. Alphonsine	10,	"		352 50
	Bignon, Mrs. Mary L.	25,	"		881 25
	Brandner, Joseph	2,	"		70 50
	Chaille, Dr. S. E.	75,	"		2,643 75
	Cerny, Vicomte C. de	36,	"		1,269 00
	Cassard, Jules	240,	"		8,460 00
	City of N. O. subs. bonds purchased for outstanding bonds	103, free.			
	City of N. O.	1,634, free.			
	Conners, James	3,	at $35.25		105 75
	Clark, Lizzie D.	50,	"		1,762 50
	Conners, H. W.	300,	"		10,575 00
	Cenas, Mrs. M.	10,	"		352 50
	Calmes, W. N.	10,	"		352 50
	Conner, Mary B., Mrs.	15,	"		528 75
	Clark, Lizzie D., tutrix	50,	"		1,762 50
	Collayanni, Rosalie	10,	"		352 50
	Cunningham, Alex. N.	5,	"		176 25
	Cunningham, Rob't W.	5,	"		176 25
	Despagne, Mrs. Marie	29,	"		1,022 25
	Dupasquier, Ferdinand F.	76,	"		2,679 00
	Dauphin, M. A.	2,	"		70 50
	Duffy, Thos.	7,	"		246 75
	Devereaux, Thos.	3,	"		105 75
	Dessommes, A.	2,	"		70 50
	De Buys & Ogden	544,	"		19,176 00
	Delgado & Co.	6,	"		211 50
	Devron, Dr. G.	13,	"		458 25
	D'Hennecourt, P. A.	13,	"		458 25
	De Van, W. G.	17,	"		599 25
		7,897			$217,140 00
182	Am't over	7,897			$217,140 00
	De Buys, James	17,	at $35.25		2,361 75
	Doswell, Brooke	150,	"		5,287 50
	Dubos, J.	1,	"		35 25
	De Ruyter, Charles	75,	"		6,168 75
	Dana, Elvira R.	41,	"		1,445 25
	Delvalle & Lapeyre	440,	"		14,100 00
	Denegre, Henry	142,	"		5,005 50
	Denegre, Henry P., Mrs.	100,	"		3,525 00
	Davis, Jas. W.	25,	"		881 25
	Dyas, Mrs. Mary	75,	"		2,643 75
	Davidson, E. D.	50,	"		1,762 50
	Edwards, J. D.	52,	"		1,903 50

	No. of shares.			
Eughster, F.	310, at	$35.25		$10,927 50
Fornaris, S. V	11,	"		387 75
Fourchy, Paul	24,	"		846 00
Forman, B. R.	1,	"		35 25
Fink Asylum Fund Tr.	31,	"		1,092 75
Factors' & Traders' Ins. Co.	40,	"		1,410 00
Fernandez, O. V.	50,	"		1,762 50
Frederick, Mrs. Mary C.	35,	"		1,233 75
Fernour, E. C., broker	800,	"		28,200 00
Gauthier, Cora, Mrs.	29,	"		1,022 25
Golis, L.	33,	"		810 75
Green, Mrs. W.	9,	"		317 25
Girardey, C. E.	41,	"		1,445 25
Gair, Henry Wainwright	200,	"		7,050 00
Gerber, S.	50,	"		1,762 50
Geddes, John	50,	"		1,762 50
Hyman, H.	93,	"		3,278 25
Hyman, Mrs. Mary H	167,	"		5,886 75
Hincks, John W.	23,	"		810 75
Hayward, S.	30,	"		1,057 50
	11,194			$333,359 25
183 Am't over	11,194			$333,359 25
Hassinger, Jacob	15, at	$35.25		528 75
Herrick, S. S., Dr.	20,	"		705 00
Hibernia Ins. Co.	7,	"		246 75
Henderson, John	4,	"		141 00
Hanson, Edward	2,	"		70 50
Hyatt, A. W.	8,	"		282 00
Holliday, Dr. D. C.	5,	"		176 25
Hackett, Michael	15,	"		528 75
Harney, John	3,	"		105 75
Helwege, Peter	98,	"		3,454 50
Howard, C. T.	300,	"		10,575 00
Howard, F. T.	200,	"		7,050 00
Herman, Bro. & Co.	52,	"		1,762 50
Hopkins, Aristide	50,	"		1,833 00
Haag, Henry	50,	"		352 50
Hebrard, T. W.	10,	"		3,525 00
Hunt, T. H.	100,	"		705 00
Hill, A. M.	20,	"		2,820 00
Henshaw, J. M.	125,	"		705 00
Isaacson, A. M.	10,	"		352 50
Isaacson, A. H.	8,	"		282 00
Jonas, B. F.	29,	"		1,022 25
Jones, Thos.	20,	"		705 00
Johnston, J. M.	80,	"		2,820 00
Joyce, S. M.	20,	"		705 00
Jones, Mrs. Cecile N.	11,	"		387 75

	No. of shares.		
Keenan, B. A.	18, at $35.25		$634 50
Kerchoff, Mrs. B. F.	68, "		2,397 00
Kells, C. E., Jr.	2, "		70 50
Krumbhaar, Chas. C.	1, "		35 25
Kendig, F. A.	170, "		5,992 50
Lewis, Thuo. Mrs.	5, "		176 25
	12,720		$387,150 75
184 Am't over	12,720		$387,150 75
Laba'ut, Miss P.	1, at $35.25		35 25
Labatut, Miss C.	1, "		35 25
Lacopere, Fumin	56, "		1,974 00
Louisiana Nat. B'k	21, "		740 25
Leblanc, Joseph	2, "		70 50
La. State Lottery Co.	4, "		141 00
Lazare, Mrs. Wid. Cora	63, "		2,220 75
Leefe, J. L.	4, "		141 00
Leaumont, A.	2, "		7,050 00
Labatt, D. C.	20, "		705 00
Lusk, Jas. A.	2, "		70 50
Landry, A., Dr.	3, "		105 75
Leisfeldt, Chas.	40, "		1,410 00
Lange, H.	60, "		2,115 00
Levi & Newmann	119, "		4,194 75
Lesassier, Geo.	235, "		8,283 75
Luyster, Sallie, Mrs.	10, "		352 50
Laskey, Henry	100, "		3,525 00
Lewis, A. C.	10, "		352 50
Lafond, Thomy	100, "		3,525 00
Lafitte & Dufilho	7, "		246 75
Landauer, A. J. R.	14, "		493 50
Lanaux, O., agent	10, "		352 50
Maspero, P.	200, "		7,050 00
Merchants' Ins. Co.	1,218, "		42,934 50
Morel, Septina	18, "		634 50
Menges, Sophia	5, "		176 25
Miltenberger, Odille, Mrs.	4, "		141 00
Montejo, M. A.	150, "		5,287 50
Moore, James	2, "		75 50
McLaughlin, Wm.	2, "		70 50
	15,253		$476,439 00
185 Am't over	15,253		$476,439 00
May, Eugene	12, at $35.25		423 00
Martin, Eugene	110, "		3,877 50
McPherson, E.	40, "		1,410 00
Mather, Geo.	50, "		1,762 50
Mather, Alex. T.	1, "		35 25

	No. of shares.			
Mather, Mrs. Louise	150,	at $35.25		$5,287 50
McNeil, Mrs. E. A.	100,	"		3,525 00
Malard, Miss Angele	5,	"		176 25
Malard, Miss Louise	5,	"		176 25
N. O. Harbor Protection Co.	13,	"		458 25
Neugass, B.	200,	"		7,050 00
Neugass, H.	2,	"		70 50
O'Reagan, Timothy	7,	"		246 75
O'Connor, Thomas H.	8,	"		282 00
Outling, Fredericka, Miss	2,	"		70 50
Remberton, Wm.	1,	"		35 25
Pena, F.	29,	"		1,022 25
Pele, J. L.	2,	"		70 50
Perier, A. P. W.	1,	"		35 25
Philippe, Cæsar	10,	"		352 50
Peal, W. A.	15,	"		528 75
Pargoud, N. H.	42,	"		1,480 50
Block & Co.	75,	"		2,643 75
Pilsbury, Edw.	158,	"		5,569 50
Pottier, H.	208,	"		7,332 00
Pujo, C. M.	15,	"		528 75
Plauche, F. Henry	15,	"		528 75
Poff, Mrs. Harriett N.	3,	"		105 75
Rance, Dr. H.	12,	"		423 00
Roberts & Co.	5,	"		176 25
	16,773			$528,609 00
186 Am't over	16,773			$528,609 00
Rochl, Hermann	300,	at $35.25		10,575 00
Rabouin, Alphonse, Jr.	25,	"		881 25
Rooney, H.	50,	"		1,762 50
Shiff, Eugene	28,	"		987 00
Shiff, Arthur	29,	"		1,022 25
Shiff, Gustave Shiff	12,	"		423 00
Shiff, Theo.	2,	"		70 50
Sere, Victor	1,	"		35 25
Schmidt, Wm.	9,	"		317 25
Sweet, Geo. O.	6,	"		211 50
Simon, Joseph	7,	"		246 75
Seixas, J. M., broker	445,	"		15,686 25
Schaefer, H. F. C.	50,	"		1,762 50
Stewart, Mary C. Beard, Mrs.	25,	"		881 25
Simms, Thos.	100,	"		3,525 00
Simmons, W. P.	80,	"		2,820 00
Stille, Dr. B.	40,	"		1,410 00
Sanders, P. M.	320,	"		11,280 00
Seuil, T. S.	100,	"		3,525 00
Soniat, Chas. T.	25,	"		881 25
Sevain, W. W.	10,	"		352 50

	No. of shares.		
Seixas, Mrs. Julia D.	3, at $35.25		$105 75
Saunders, Eugene D.	5, "		176 25
Toby, Edward	20, "		705 00
Tropbriand, R. de	80, "		2,820 00
Trisconi, John	1, "		35 25
Trescaze, J. B.	21, "		740 25
Tillon, T. W.	12, "		423 00
Taylor, B. F.	6, "		211 50
Townsend, G.	45, "		1,586 25
Twitchell, Mrs L. H.	15, "		528 75
Thorn, John	202, "		7,120 50
	18,807		$601,717 50
187 Am't over	18,807		$601,717 50
Taylor, George	200, at $35.25		7,050 00
Vatter, Frank	22, "		775 50
Vignee, E.	5, "		176 25
Vandine, A.	16, "		564 00
Vignier, J. Fde.	60, "		2,115 00
Vignaud, Miss L.	5, "		176 25
Washburn, W. W.	298, "		10,504 50
Wilson, E. H.	2, "		70 50
Westfeldt Bros.	100, "		3,525 00
Worthington, James	200, "		7,050 00
Wood, Mrs. S. H.	50, "		1,762 50
Walker, J. E.	30, "		1,057 50
Wilkins, H.	20, "		705 00
Wilson, Miss Henriette	24, "		846 00
Wilson, Miss Cecilia	1, "		35 25
Williams, Mrs. A. C.	100, "		3,525 00
Zacharie, Jas. S.	10, "		352 50
Zetzman, Geo.	25, "		881 25
Zuberbier, H.	25, "		881 25
	20,000		$643,770 75
Less city's share	1,737		
	18,263		

(Signed) J. B. WALTON,
Assessor 1st District, Orleans.

Statement New Orleans Water Works Co.

20,000 shares, at $42.25, market value	$845,000
Deduct value real estate, etc	140,000
20,000 shares, at $35.25	$705,000
Deduct value, 1,737 shares, city stock	61,229 25
18,263 shares, at $35.25	$643,770 75

(Signed) J. B. WALTON,
Assessor 1st District, Orleans.

188 *Proceedings in State Supreme Court. Filed Dec.* 20, 1883.

Supreme Court of Louisiana.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

Answer to appeal.

And now comes into this court The N. O. Water Works Company, appellee, and in answer to the appeal in this the above-entitled cause says—

That in so far as the honorable the judge — the civil district court decreed and adjudged against respondent and in favor of the city of New Orleans for the taxes claimed by said city there is error to the prejudice of respondent, but that in all other respects said judgment should be maintained.

Wherefore respondent prays that in so far as the judgment of the lower court has held and adjudged respondent to pay taxes to the city of New Orleans or to pay it any sum of money said judgment be reversed, but that in all other respects said judgment be affirmed.

Further, respondent prays for costs and general relief.

(Signed) THOS. J. SEMMES,
SAM. P. BLANC,
Attorneys for Respondent.

189 *Continued by Preference.*

Extract from the Minutes of Saturday, December 22d, 1883.

The court was duly opened.

Present: Their honors Edward Bermudez, chief justice; Felix P. Poche, Robert B. Todd, Thomas C. Manning, Charles E. Fenner, associate justices.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

This case was ordered by the court to be continued with preference.

Motion and Order to Fix.

Extract from the Minutes of Monday, January 14th, 1884.

The court was duly opened pursuant to adjournment.
Present: Their honors Edward Bermudez, chief justice; Felix P. Poche, Robert B. Todd, Charles E. Fenner, associate justices.
Absent: Thomas C. Manning, associate justice.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

On motion of Chas. F. Buck, city attorney, and on his suggesting to the court that this cause presents matters of great public
190 importance, and that a speedy trial is necessary to protect and secure the interest of the parties hereto; that it involves the constitutionality of a municipal tax and the interpretation of a charter of a corporation necessary to the welfare of the citizens of New Orleans—
It is ordered by the court that said cause be assigned for trial on Tuesday, the 22d day of January, 1884, at 11 o'clock a. m.

Called and Appearance.

Extract from the Minutes of Tuesday, January 22d, 1884.

The court was duly opened.
Present: Their honors Edward Bermudez, chief justice; Felix P. Poche, Robert B. Todd, Charles E. Fenner, Thomas C. Manning, associate justices.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

This case was called for trial, and having heard argument from Charles F. Buck, Esq., city attorney, on behalf of plaintiff and appellant, and from Sam'l P. Blanc, Thomas J. Semmes, Esq., and Albert Voorhies, Esq., of counsel for the defendant, also appellant herein—
The court took said case under advisement upon the papers now on file.

191 *Motion and Order for Time.*

Extract from the Minutes of Thursday, January 24th, 1884.

The court was duly opened.

Present: Their honors Edward Bermudez, chief justice; Felix P. Poche, Robert B. Todd, Charles E. Fenner, Thomas C. Manning, associate justices.

CITY OF NEW ORLEANS *vs.* N. O. WATER WORKS CO.

On motion of Albert Voorhies, Thomas J. Semmes, and Samuel P. Blanc, of counsel for defendant, and considering the consent hereto of counsel for the plaintiff, it is ordered by the court that defendant be allowed an additional delay of five days after the filing of plaintiff's brief to reply thereto.

Final Decree and Opinion.

Extract from the Minutes of Monday, February 11th, 1884.

The court was duly opened pursuant to adjournment.

Present: Their honors Edward Bermudez, chief justice; Felix P. Poche, Robert B. Todd, Charles E. Fenner, Thomas C. Manning, associate justices.

His honor Justice Fenner pronounced the judgment and
192 decree of the court in the following case:

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

On appeal from the civil district court, parish of Orleans.

It is ordered, adjudged, and decreed that the judgment appealed from be amended by reducing the principal of the amount allowed defendant on its reconventional demand from $40,281.87 to $11,484.87, and that as thus amended the same be now affirmed, defendant to pay costs of this appeal.

193 *Final Decree and Opinion.*

Supreme Court of the State of Louisiana.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

Appeal from the civil district court, parish of Orleans.

CLERK'S OFFICE, NEW ORLEANS, *Feb. 11th*, 1884.

Mr. Justice Fenner delivered the opinion and decree of the court in the words and figures following, to wit:

The act of the General Assembly, No. 33, of 1877, is the charter

of the defendant company, and is entitled "An act to enable the city of New Orleans to promote the public health and to afford greater security against fire by the establishment of a corporation to be called the New Orleans Water Works Company," &c.

The act provides for the transfer from the city of New Orleans to the company of the water works and all the property appurtenant thereto then belonging to said city.

It confers upon the defendant sundry valuable privileges, amongst others "that it shall have for fifty years the exclusive privilege of supplying the city of New Orleans and its inhabitants with water from the Mississippi river, or any other stream or river, by means of pipes and conduits," etc., and to charge therefor.

The 11 section of the act, which is directly responsive to the purposes declared in the title, provides—

194 "That the city of New Orleans shall be allowed to use water from the pipes and plugs of said company, now laid or hereafter to be laid, free of any charge for the extinguishment of fires, cleansing of the streets, and for the use of all public buildings, public markets, and charitable institutions, and that the said company shall place, free of any charge whatever, two hydrants of the most approved construction in front of each square, where a main pipe shall be laid, at a suitable distance from each other, from which a sufficient quantity of water may be conveniently drawn for the extinguishment of fires, the watering of streets and cleansing the gutters, and for any other public purpose; that on the squares which do not front on the river the hydrants shall be placed on opposite sides of the streets at an equal distance from each other and the corners. It shall be the duty of the said company whenever pipes shall be laid to supply the water for all the purposes herein mentioned at all times during the continuance of this charter; and in consideration thereof the franchises and property of said New Orleans Water Works Company used in accordance with this act shall be exempt from taxation, State, municipal, and parochial."

By an amendment of the act the exemption from State taxes was repealed.

The city of New Orleans brought the present suit to recover $11,484.87, amount of taxes levied on defendant's property for the year 1881.

195 Defendant, in its answer, pleads in bar of plaintiff's action the exemption granted by the foregoing act, and then, reconvening, demands that in case the plea of exemption should be overruled the city should be condemned to pay the value of the water used during the year for which the tax was levied.

Judgment was rendered in favor of the city for the tax claimed and in favor of reconvenor against the city for the value of the water, viz., the sum of forty thousand two hundred and eighty-one $\frac{87}{100}$ dollars.

The correctness of the judgment for the tax does not admit of question.

The courts organized under the constitution of 1868 repeatedly decided that neither municipal authorities nor the State Legislature

could validly exempt property from taxation, either by commutation of such taxes or in any other manner, unless the property was actually used for church, school, or charitable purposes. See specially City *vs.* Lafayette Ins. Co., 28 A., 756; La. Cotton M'f'g Co. *vs.* City, 31 A., 440; City *vs.* La. Savings B'k, *idem*, 827; also 27 A., 376, 646, 648; 28 A., 498, 512; 31 A., 292, 639, 519.

This jurisprudence has been followed by this court as at present organized. State *vs.* La. Savings Bank, 32 A., 1137; City *vs.* N. O. Sugar Shed Co., 35 A., 549.

To the extent that this subjection to taxation destroys or impairs the consideration upon which rests the contract of defendant to supply free water to the city defendant is undoubtedly entitled to relief, but to that extent only.

The position of defendant, impliedly though not expressly
196 approved by the judge *a quo*, is that the exemption from taxation was the sole consideration of the defendant's obligation to furnish the city with free water, and that when the city elected to claim its taxes it released defendant from its entire obligation to furnish water free and became bound to pay for all the water used, even though exceeding, as it does, threefold the taxes.

Such is not our view.

While the free-water supply is declared by the act to be the consideration, and, doubtless, the sole consideration, of the exemption from taxes, the act does not declare, nor do we think it means, that the exemption is the sole consideration of the obligation to supply the water to the city. On the contrary, we consider that the latter is a principal and fundamental provision of the contract, the consideration of which is found not only in the exemption but in all the valuable privileges conferred by the act.

This is so clear to our minds from the reading of the entire act and from the nature and purposes of the stipulation, as indicated by the title, that we deem it unnecessary to elaborate our reasons.

The result is that defendant has suffered not a total but only a partial failure of the consideration of its contract and is entitled to relief only *pro tanto*.

The principle governing the relief is well expressed by Mr. Parsons: "Where the consideration fails only in part principles analogous to those which govern an inquiry into the adequacy
197 of a consideration would be applied to it. If there were a substantial consideration left, although much diminished, it would still suffice to sustain the contract. * * * If the consideration and the agreement founded upon it both consisted of several parts and a part of the consideration failed and the appropriate part of the agreement could be apportioned to it, then they might be treated as several contracts and a recovery of money paid be had accordingly." 1 Parson's Contracts, p. 462; Franklin *vs.* Miller, 4 A. & E., 605; Robertson *vs.* Havelock, 3 B. & Ad., 404.

There could not be a clearer case for the application of these principles than this.

Defendant's obligation to furnish water to the city is unrestricted as to amount, and it appears that the city has actually used and the

defendant has furnished water to the value of more than forty thousand dollars. The extent to which the consideration has failed is exactly the amount of the city's claim for taxes. If the city shall be condemned to pay defendant for that amount of water exact justice will be done, and defendant can claim no more.

But for the nature of the city's claim, being for taxes, compensation would preserve the exact *status quo*.

We regret that the city's financial condition prevents the judgment against her from being the immediate equivalent, but the law regards interest as the only compensation for the delay which defendant may suffer in the collection of its judgment.

198 We observe that in the sugar-shed case we allowed the defendant a judgment in reconvention for an amount slightly exceeding the city's claim for taxes.

It may be that in that case the exemption was the sole consideration of the bonus, but, in any event, the difference between the two claims was so slight that the view now presented did not attract our attention. City *vs.* N. O. Sugar Shed Co., 35 A., 549.

It is therefore ordered, adjudged, and decreed that the judgment appealed from be amended by reducing the principal of the amount allowed defendant on its reconventional demand from $40,281.87 to $11,484.87, and that as thus amended the same be now affirmed, defendant to pay costs of this appeal.

199 *Petition for Rehearing. Filed Feb.* 16, 1884.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

To the hon. the supreme court of the State of Louisiana:

The petition of the New Orleans Water Works Co. for a rehearing respectfully showeth—

That the opinion and decree of this honorable court in the above matter, rendered February 11, 1884, contains error to the prejudice of petitioner in this:

1. In holding that the obligations of furnishing water free to the city of New Orleans had other consideration than the exemption from taxation.

2. In substituting for the contract provisions of sec. 11 of act No. 33 of 1877 terms and conditions contrary to its express and unambiguous language.

3. In holding that the city of New Orleans was obliged to make good the annual value of the exemption, and then, not condemning the municipality, to return or pay full value.

Wherefore petitioners pray that they may be granted a rehearing and for costs.

(Signed) S. P. BLANC,
BREAUX & HALL, *Att'ys.*

200 *Motion and Order for Time.*

Extract from the Minutes of Saturday, February 16th, 1884.

The court was duly opened.

Present: Their honors Edward Bermudez, chief justice; Felix P. Poche, Robert B. Todd, Charles C. Fenner, Thomas C. Manning, associate justices.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

On motion of Breaux & Hall, of counsel for the defendant, it is ordered by the court that the defendant be allowed a delay of ten days to prepare and file a brief in support of the petition for rehearing in this case.

Order Fixing Case.

Extract from the Minutes of Monday, March 24th, 1884.

The court was duly opened pursuant to adjournment.

Present: Their honors Edward Bermudez, chief justice; Felix P. Poche, Robert B. Todd, Charles E. Fenner, Thomas C. Manning, associate justices.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

201 The application of parties in interest for permission to deliver oral argument in support of the petition for rehearing filed in this case is allowed, and the case is assigned on the docket of Friday, the 28th instant, for that purpose.

Called, Argued, and Submitted.

Extract from the Minutes of Friday, March 28th, 1884.

The court was duly opened.

Present: Their honors Edward Bermudez, chief justice; Robert B. Todd, Felix P. Poche, Charles E. Fenner, Thomas C. Manning, associate justices.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

This case, heretofore assigned on this day's docket for oral argument in support of the petition for rehearing, was called for that

purpose, and having heard argument from Charles F. Buck, Esq., city attorney, on behalf of plaintiff and appellant, and from Samuel P. Blanc and Gustave R. Breaux, of counsel for the defendant, appellee herein—

The court took the matter under advisement upon the briefs and papers now on file.

202 *Final Decree and Opinion.*

Extract from the Minutes of Monday, April 21st, 1884.

The court was duly opened pursuant to adjournment.

Present: Their honors Edward Bermudez, chief justice; Felix P. Poche, Robert B. Todd, Charles E. Fenner, associate justices.

Absent: Thomas C. Manning, associate justice.

His honor, the chief justice, in behalf of Mr. Justice Manning, unavoidably absent, by whom the opinion had been prepared, pronounced the judgment and decree of the court in the following case:

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

For the reasons stated in the opinion read the rehearing applied for in this case is refused.

(For the reasons assigned by Mr. Justice Poche in his opinion Justices Poche and Todd dissent in this case.)

203 *Opinion and Decree of the Court.*

Supreme Court of the State of Louisiana.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

On application for rehearing.

CLERK'S OFFICE, NEW ORLEANS, *April 11th*, 1884.

Mr. Justice Manning delivered the opinion and decree of the court in the words and figures following, to wit:

We permitted oral argument on this application chiefly because our decision was based upon a construction of the company's charter that had not been presented at the bar. The argument against it resolves itself into a single proposition—*i. e.*, that the 11th section of the act distinctly and in terms — the water supply to be the consideration of the exemption from taxation, which declaration the court can neither enlarge, restrict, nor otherwise alter, and the inevitable consequence is that, the exemption having become inop-

erative, there can no longer be a free-water supply of any quantity whatever.

Regarded from this standpoint it is manifest, then, that these two things—the exemption and the water supply—were considered exact equivalents, and it was the intention of the parties and the Legislature that they should so be held. It might be that in the
204 fluctuations of values the taxes should not always be the same, or that in the needs of the city or its profusion in using water the supply would vary, so that a year might come when the taxes will preponderate over the cost of the water supply as greatly as the latter does now over the former. Contingencies of this kind — never foreseen, but the principle was stamped in the act that, however unequal arithmetically these two sums might be, they should be equal in the contemplation of the statute, and that the one should be the exact equivalent of the other.

This is sufficient answer to the contention that the exemption is the sole consideration for the water supply, but a review of the statute in all its parts and our construction of it impresses us with a settled conviction that the exemption was not the sole consideration, but the privilege conferred as well.

The Legislature was creating a company with large power and valuable privileges and extending the exercising of them through half a century. The city was transferring to this company all of her interests, pecuniary, sanitary, protective, etc. For such grants and from exemption from the burthen of taxation a free supply of water for all the city's purposes might be considered a reasonable equivalent, but nothing less; and when a part of the one equivalent is withdrawn equity requires that only a *pro tanto* part of the other should no longer be free. This adjusts the debt each owes the other, as nearly as we can adjust it. It would be perfect equity that the one should compensate the other, but the law interposes
205 and declares a tax not compensable.

The rehearing is refused.

206 *Petition for Writ of Error. Filed Jan.* 11, 1886.

Supreme Court, State of Louisiana.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

To the honorable the chief justice of the supreme court of the State of Louisiana:

The petition of The New Orleans Water Works Company, defendant in the above-entitled and numbered case, with respect represents that there is error to its prejudice in the judgment rendered in said suit by said supreme court on the 11th Feb. and 24th Feb., 1884, on first and second hearing; that said plaintiff, The City of New Orleans, set up an ordinance levying and that it had levied a municipal tax upon said defendant, and demanded the payment

of said tax, amounting to a sum exceeding eleven thousand dollars; that said defendant in said suit and in its defence set forth its charter, by acts of 1877 and 1878 of the General Assembly of Louisiana, constituting a contract between said defendant and the State of Louisiana and the city of New Orleans, exempting it, said defendant, from municipal taxation for fifty (50) years, and that said tax levy and the attempt to collect the same was a violation of said contract, which was protected by the Constitution of the United States; and said supreme court in its decree maintained the legality and con-
207 stitutionality of said municipal taxation and the said attempt to collect said taxes and decreed it to be no violation of said contract.

That said defendant set forth that said charter and contract granted said 50 years exemption from municipal taxation is the sole consideration and the one consideration upon which said defendant was to furnish water to said plaintiff, said city, and that the denial of said exemption for said fifty years destroyed said consideration. The said city claimed and gave the water or property and rights of said defendant to said plaintiff, and without compensation made or paid either before or after said supply, all of which would be and is contrary to said contract, the law of the land, and the Constitution of the United States; nevertheless, said supreme court in its said decree maintained said municipal ordinance and tax levy, denied the exemption granted in said contract, and refused to allow said defendant the value or full compensation for the water supplied, and held the defendants were obliged to supply water on a compensation not the value — the property or water taken or to be taken, and that this was no violation of said contract.

Wherefore petitioner prays to be allowed a writ of error to the Supreme Court of the United States to revise said judgment and decree.

(Signed) SAM'L P. BLANC,
" BREAUX & HALL,
Att'ys for N. O. Water Works Company.

208 Writ allowed on bond for one thousand dollars, conditioned as the court directs.

New Orleans, January 31st, 1884.

(Signed) E. BERMUDEZ,
Chief Justice.

Bond for Writ of Error. Filed Jan. 12th, 1886.

CITY OF NEW ORLEANS
vs.
N. O. WATER WORKS CO. } No. 9007.

Know all men by these presents that we, The New Orleans Water Works Company, as principal, and A. Baldwin, as sureties, are held and firmly bound unto the city of New Orleans in the full and just

sum of one thousand dollars, to be paid to the said city of New Orleans, its certain attorney, executors, administrators, or assigns; to which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents.

Sealed with our seals and dated this eleventh day of January, in the year of our Lord one thousand eight hundred and eighty-six.

Whereas lately at a supreme court of the State of Louisiana, holding sessions in the city of New Orleans, in a suit depending in the said supreme court, wherein The New Orleans Water Works Co. is defendant and The City of New Orleans is plaintiff, judgment was rendered against The New Orleans Water Works Company,
209 defendant, and the said New Orleans Water Works Co., defendant, having obtained a writ of error and filed a copy thereof in the clerk's office of said court to reverse the judgment in the aforesaid suit, and a citation directed to the said City of New Orleans, citing and admonishing it to be and appear at the Supreme Court of the United States to be holden at Washington the second Monday of October next:

Now, the condition of the above obligation is such that if the said New Orleans Water Works Company shall prosecute its writ to effect and answer all damages and costs if it fails to make its plea good, then the above obligation to be void; else to remain in full force and virtue.

(Signed) A. BALDWIN, *Pres.* [L. S.]
" A. BALDWIN. [L. S.]
" ——. [L. S.]

Sealed and delivered in the presence of—
(Signed) JNO. J. SHANNON.

UNITED STATES OF AMERICA, }
District of Louisiana, } *ss:*

Personally appeared A. Baldwin, who, being duly sworn, deposes and says that he is the surety on the within bond; that he resides in the city of New Orleans, parish of Orleans, State of Louisiana, and is worth the full sum of one thousand dollars over and above
210 all his debts and liabilities and property exempt from execution.

(Signed) A. BALDWIN.

Subscribed and sworn before me this 12th day of January, 1886.
(Signed) E. R. HUNT,
Commissioner U. S Circuit Court, Eastern District of Louisiana.

211 *Certificate of the Clerk.*

UNITED STATES OF AMERICA, *State of Louisiana:*

Supreme Court of the State of Louisiana.

I, George W. Dupre, clerk of the supreme court of the State of Louisiana, holding sessions at the city of New Orleans, do hereby certify that the foregoing — pages contain a full, true, and complete transcript of the proceedings had in the civil district court for the parish of Orleans in a certain suit wherein The City of New Orleans was plaintiff and The New Orleans Water Works Co. *were* defendant, and also of all proceedings had in this supreme court in the appeal taken by said plaintiff, which appeal is now on the files thereof under No. 9007.

In testimony whereof I have hereunto set my hand and affixed the seal of this court this 15th day of July, 1886.

[Seal Supreme Court of the State of Louisiana.]

GEORGE W. DUPRE, *Clerk.*

212 *Certificate of the Judge.*

UNITED STATES OF AMERICA, *State of Louisiana:*

Supreme Court of the State of Louisiana.

I, Felix P. Poche, associate justice, acting chief justice, of the supreme court of the State of Louisiana, do hereby certify that George W. Dupre is clerk of the supreme court of the State of Louisiana; that the signature of George W. Dupre to the within certificate is in the proper handwriting of him, the said clerk; that said certificate is in due form of law, and that full faith and credit are due to all his official acts as such.

In testimony whereof I have hereunto set my hand and seal, at the city of New Orleans, this 12th day of July, 1886.

[Seal Supreme Court of the State of Louisiana.]

F. P. POCHÉ,
Associate Justice, Acting Chief Justice.

213 UNITED STATES OF AMERICA, *ss:*

The President of the United States of America to the honorable the judges of the supreme court of the State of Louisiana, holding sessions in the city of New Orleans, in said State, Greeting:

Because in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said supreme court of the State of Louisiana, before you or some of you, being the highest court of law or equity of the said State in which a decision could be had in the said suit between The City of New Orleans, plaintiff, and The New Orleans Water Works Company, defendant, wherein was drawn in question the validity of a treaty or statute of or an authority exercised under the United States, and the decision was against their valid-

ity; or wherein was drawn in question the validity of a statute of or an authority exercised under said State on the ground of their being repugnant to the Constitution, treaties, or laws of the United States, and the decision was in favor of such validity; or wherein was drawn in question the construction of a clause of the Con-
214 stitution or of a treaty or statute of or commission held under the United States, and the decision was against the title, right, privilege, or exemption specially set up or claimed under such clause of the said Constitution, treaty, statute, or commission, a manifest error hath happened, to the great damage of the said New Orleans Water Works Company, as by its complaint appears, we, being willing that error, if any hath been, should be duly corrected and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington on the second Monday of October next, in the said Supreme Court to be then and there held, that, the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error what of right and according to the laws and customs of the United States should be done.

Witness the Honorable Morrison R. Waite, Chief Justice of the said Supreme Court, the 11th day of January, in the year of our Lord one thousand eight hundred and eighty-six.

[SEAL] E. R. HUNT,
Clerk of the Circuit Court of the United States
for the Eastern District of Louisiana.

Allowed by—
E. BERMUDEZ,
Chief Justice of the Supreme Court
of the State of Louisiana.

215 [Endorsed:] No. 9007. Supreme court, State of Louisiana. The City of New Orleans, defendant in error, *versus* The New Orleans Water Works Co., plaintiff in error. Writ of error. Copy of writ of error lodged in the clerk's office of the supreme court of State of Louisiana, at New Orleans, Louisiana, in pursuance of the statute in such case made and provided, this 11th day of January, 1886. Sam'l P. Blanc. Supreme court of Louisana. Filed Jan. 11, 1886. George W. Dupre, clerk.

216 THE UNITED STATES OF AMERICA:

Supreme Court of the United States.

The President of the United States to The City of New Orleans, Greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at the city of Washington on the second Monday of October next, pursuant to a writ

of error filed in the clerk's office of the supreme court of the State of Louisiana, wherein The New Orleans Water Works Company are plaintiffs in error, to show cause, if any there be, why the judgment rendered against the said New Orleans Water Works Company, as in said writ of error mentioned, should not be corrected and why speedy justice should not be done to the parties in that behalf.

Witness the Honorable Morrison R. Waite, Chief Justice of the Supreme Court of the United States, this 14th day of January, in the year of our Lord one thousand eight hundred and eighty-six.

[Seal Supreme Court of the State of Louisiana.]

E. BERMUDEZ,
Chief Justice of the Supreme Court of the State of Louisiana.

217 [Endorsed:] Supreme court of the State of Louisiana. No. 9007. City of New Orleans *vs.* New Orleans Water Works Co. Citation. Supreme court of Louisiana. Filed Feb. 4, 1886. George W. Dupre, clerk.

Marshal's Return.

Received Jan. 16, 1886, by the U. S. marshal, and on the 23d January, 1886, I served a true duplicate of the within citation in error on The City of New Orleans by handing the same to the Hon'ble J. V. Guillotte, mayor of said city, in person, in the city of New Orleans, leaving same in his hands.

Returned same day.

R. B. PLEASANTS,
U. S. Marsh-l,
By JNO. BAKER,
Dep'ty U. S. Marshal, Eastern Dist. of La.

Personally appeared before me, deputy clerk U. S. circuit court eastern district of La., the 23d Jan'y, 1886, Mr. John Baker, who, being duly sworn, doth depose and say that the above service was made by him, and he is a lawful deputy of the U. S. marshal for the eastern dist. of La.

JOHN BAKER.

H. J. CARTER, [SEAL.]
Deputy Clerk.

Endorsed on cover: Louisiana supreme court. No. 339. The New Orleans Water Works Company, plaintiff in error, *vs.* The City of New Orleans. Filed September 13, 1886.

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1889.

No. 73.

THE NEW ORLEANS WATER WORKS CO.,
PLAINTIFF IN ERROR,

versus

THE CITY OF NEW ORLEANS, DEFENDANT IN ERROR.

BRIEF OF DEFENDANT AND APPELLEE.

EDGAR H. FARRAR,
ERNEST B. KRUTTSCHNITT,
Counsel for the City of New Orleans, Defendant in Error.

T. H. Thomason, Printer, New Orleans.

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1889.

No. 73.

THE NEW ORLEANS WATER WORKS CO.,
PLAINTIFF IN ERROR,

versus

THE CITY OF NEW ORLEANS, DEFENDANT IN ERROR.

BRIEF OF DEFENDANT AND APPELLEE.

STATEMENT OF CASE.

Article 118 of the Constitution of the State of Louisiana, adopted in 1868, and in force until superseded by the Constitution adopted in 1879, provides that "Taxation shall be equal and uniform throughout the State. All property shall be taxed in proportion to its value, to be ascertained as directed by law. *The General Assembly shall have power to exempt from taxation property actually used for church, school or charitable purposes.*"

In the years 1875 and 1876, five cases were decided

by the Supreme Court of Louisiana, and published in its reports, interpreting Article 118 of the Constitution, declaring that said article was a limitation on the power of the Legislature which prohibited it from exempting from taxation any property except that actually used for church, school or charitable purposes, and prohibited it from commuting the taxes of any person or corporation.

City of New Orleans vs. Bank of Lafayette, 27 An. 376.

Same vs. Peoples Bank, *Ibid.* 646.

Same vs. St. Charles St. R. R. Co., 28 An. 497.

Same vs. St. Patrick's Hall, *Ibid.* 512.

Same vs. Bank of Lafayette, *Ibid.* 756.

Under this condition and interpretation of the organic law, the Legislature, by Act No. 33 of the Extra Session of 1877, provided for the organization of the New Orleans Water Works Company (see Act in Appendix).

The eleventh Section of that Act provides:

"That the City of New Orleans shall be allowed to use water from the pipes and plugs of said Company now laid, or hereafter to be laid, free of any charge, for the extinguishment of fires, cleansing of the streets, and for the use of all public buildings, public markets and charitable institutions, and that the said Company shall place, free of any charge whatever, two hydrants of the most improved construction in front of each square, where a main pipe shall be laid at a suitable distance from each other, from which a sufficient quantity of water may be conveniently drawn

for the extinguishment of fires, for watering the streets and cleansing the gutters, and for any other public purpose: that in the squares which do not front on the river, the hydrants shall be placed on opposite sides of the streets, at an equal distance from each other and the corners. It shall be the duty of said Company, whenever main pipes shall be laid, to supply water for all the purposes herein mentioned at all times during the contiuance of this charter; and in consideration thereof, the franchises and property of said New Orleans Water Works Company, used in accordance with this Act, shall be exempt from taxation —State, municipal and parochial."

By an Act passed the following year, before the Company was organized and its charter accepted, the word "State" in the last line of the foregoing Section was stricken out, so as to subject the Company to State taxation.

The Act was accepted, the corporation was organized, and it complied with the conditions of its charter.

In the year 1881 the City of New Orleans levied and assessed taxes upon the property of the corporation.

In July, 1882, it brought suit against the Company for the taxes of 1881, so levied and assessed, amounting to $\$11{,}484\frac{87}{100}$ (R. p. 1).

The Company responded to this action by an original and an amended answer (R. pp. 2, 3, 4), averring that, under its charter, it was exempt from municipal taxes in consideration of a free water supply to the

City, which it had furnished and the City had consumed, during the year 1881, the year for which the taxes were claimed; that this exemption from taxation was a contract with the State of Louisiana, protected by Section ten, Article first of the Constitution of the United States; and that the levy and assessment of said tax, and the attempted collection of the same, impaired the obligation of said contract, and were therefore void.

The corporation further averred that the said exemption from taxation was the *sole* consideration upon and for which it contracted and agreed to furnish free water to the City of New Orleans; that during the year 1881 it had furnished a water supply of the value of $\$40{,}281\frac{87}{100}$; and that if the Constitution and laws of the State of Louisiana authorized the City to levy and collect said tax, then the suit to recover said tax was a disavowal of said contract, and a refusal to grant it the *sole* consideration of the free water supply, which entitled the defendant Company in law and in equity to recover from the City of New Orleans the value of the water so furnished.

The prayer was that the claimed exemption be maintained and enforced; but, if this were not granted, then that the defendant have judgment in reconvention against said City for the said $\$40{,}281\frac{87}{100}$.

The parties went to trial on these issues and the Civil District Court of the Parish of Orleans, where the action was brought, rendered a judgment in favor of the City for the taxes claimed, $\$11{,}484\frac{87}{180}$, and, on

the reconventional demand of the Water Works Co., a judgment in its favor for $40,281\frac{87}{100}$, the alleged value of the water supply for the same year the taxes had been levied and assessed (R. p. 38).

From this judgment the City of New Orleans appealed to the Supreme Court of Louisiana (R. p. 39).

That Court affirmed the judgment with an amendment reducing the claim of the Water Works Company for water to the exact amount of the claim of the City for taxes (R. pp. 125-130).

The Supreme Court rendered two opinions in the case, one through Mr. Justice Fenner, and, a rehearing being granted, another through Mr. Justice Manning. They are found in the record from page 125 to page 131. In the original opinion the Court holds:

1st. That the exemption from municipal taxation stipulated in Section 11 of the charter of the Water Works Company, is void, because made in violation of Art. 118 of the Constitution, as interpreted by the above quoted authorities.

2d. That said exemption was *not* the sole consideration for the free water supply; on the contrary, that the free water was "a principal and fundamental provision of the contract, the consideration of which is found not only in the exemption, but in all the valuable privileges conferred by the Act."

3d. That, therefore, the nullity of the tax exemption operated only a partial failure of consideration, and a failure only to the extent of the amount of taxes claimed.

4th. That, therefore, the judgment of the lower Court, for the value of the water, must be reduced to the exact amount claimed for taxes.

In the opinion on the rehearing, the Court adhered to its original opinion that the exemption was not the sole consideration for the free water supply; and held further that, even if it were, it was the intention of the Legislature and the parties to the Act (*i. e.*, the City of New Orleans and the Water Works Co.) that these two things—the exemption and the water supply—be considered exact equivalents; that fluctuations in actual value between these two things were contingencies foreseen by the parties, but that the principle was stamped in the Act, that however unequal arithmetically these two sums might be, they should be equal in the contemplation of the Statute, and that the one should be the exact equivalent of the other.

To reverse this judgment the Water Works Company prosecuted the pending writ of error to this Court.

Argument.

1st. It is elementary law in this Court that the accepted charter of a corporation, established by legislative act, is an executed contract (Pennsylvania College Cases, 13 Wall. 212); and where such a charter contains an exemption from taxation, any subsequent levy of taxes by the authority of the State contrary to the terms of such exemption is void. Wilmington

Railroad vs. Reid, 13 Wall. 264; Central Railroad vs. Georgia, 92 U. S. 665.

This doctrine necessarily implies that the granted charter, or the granted exemption, is a valid exercise of the legislative power.

In order to determine, however, the validity of any legislative grant, we look primarily to the Constitution of the State whose Legislature has made the grant. If the legislative act making the grant is constitutional, the grant is valid, and it falls within the domain of contract protected by the Constitution of the United States. On the contrary, if such legislative grant is unconstitutional, there is no contract—no *vinculum juris*—to be protected.

If a contract, comprised though it be in a legislative act, was valid under the constitution and laws of a State, as they had been previously expounded by the judicial tribunals, no subsequent action by the legislature or the judiciary will be regarded by this Court as establishing its invalidity (16 Howard, 432; 1 Wall. 175; 3 *Id.* 294; 16 *Id.* 690; 19 Wall. 678).

The reason of this rule is, that the law and jurisprudence existing at the time and place of the making of a contract, enter into and form part of it; and this rule of interpretation is as operative to avoid an alleged contract as to confirm it.

These principles being true, it is clear that when the Legislature of Louisiana in 1877 incorporated the Water Works Company, and undertook by the 11th Section of its charter to commute its taxes, it did so

in plain violation of the settled jurisprudence of the State interpreting Article 118 of the Constitution of Louisiana of 1868, then in force. See the cases above quoted.

The language of the Court in the case of the City of New Orleans vs. the Lafayette Insurance Company, 28 Annual, 756, is so emphatic and to the point, that we quote it:

"The sole ground upon which appellant seeks a reversal of the judgment is, it paid a license of one thousand dollars for the year 1875, to the State, and by the Statutes of 1871, 1872 and 1874, it is provided that the payment of this license tax by an insurance company 'shall be deemed a full acquittance for all taxes imposed by State, Parish or municipal authority for the year for which said one thousand dollars is paid, except taxes on said real estate owned by said Company.' In other words, the defense is the payment of $1000 license under the law by an insurance company is a commutation of all taxes claimed by the State or City on the capital of said insurance company for that year.

"To this the answer is, under the Constitution of 1868, the General Assembly cannot commute taxes, because Article 118 prohibits the General Assembly from exempting property from taxation except such as is actually used for church, school or charitable purposes, and declares 'taxation shall be equal and uniform throughout the State,' and 'all property shall be taxed in proportion to its value.' This article re-

stricts the exercise of the taxing power. Taxation must be equal and uniform, and *ad valorem* upon all property throughout the State, if levied for State purposes, or throughout the City, if levied for City purposes.

"This requirement of the Constitution is mandatory, and it precludes the exercise of the taxing power except in the manner indicated.

"And this limitation upon the power of taxation given to the General Assembly precludes the idea of existence of power to commute taxes. If the General Assembly can commute the taxes of one person, they may of another. All insurance companies do not own the same amount of capital. One may have double the amount of another; yet if one thousand dollars be the commutation tax it will not be equal, uniform and *ad valorem* on the property of insurance companies. If an insurance company paying a license of one thousand dollars have a capital of one million of dollars, the burden of taxation will not fall so heavily on it, as on a commercial firm having a like capital subject to all the State and City taxes levied thereon. The capital of an insurance company is its property; and by the constitution it must be taxed like the property of natural persons, in proportion thereof. There can be no discrimination among the owners of property where the power of taxation is employed, because the Constitution declares 'all property shall be taxed in proportion to its value,' and 'taxation shall be equal and uniform throughout the

State.' It also prohibits the exemption of property from taxation, except such as is actually used for church, school or charitable purposes. Under previous Constitutions it was held the General Assembly could exempt property from taxation, and power to exempt property from taxation included authority to commute taxes; for a commutation of taxes is an exemption from ordinary taxation conditioned upon payment of a specified sum or other consideration."

It was therefore in accordance with the jurisprudence of the State, settled at the time the incorporation of the Water Works Company in 1877 was made, that the Courts of Louisiana decided that the exemption contained in the 11th Section of that act, was in the nature of a commutation of taxes, and whether exemptive or commutative, was unconstitutional and void.

From this point of view the Court will see that while a federal question is formally stated on the record, there is substantially no federal question in this case.

The real point in issue between the parties was nothing more nor less than the conformity of Section 11 of the Act of 1877 to the then existing Constitution of the State. This was, under the existing circumstances, purely a question of local law; and, as such, this Court has no authority to review it upon this writ of error. Even if it had, it would, on that point, follow the uniform jurisprudence of the State.

2d. On the reconventional demand, or cross action,

of the defendant for the value of its water supply, which is a separate and distinct action, wherein the Water Works Company is plaintiff and the City of New Orleans is defendant, and which is based on the theory that, the tax exemption being null, the Water Works Company was entitled to what it claimed to be the value of the water supplied to the City, there is no shadow of a federal question. That demand presents for consideration nothing but the interpretation of the contract embodied in the charter of the Water Works Company—nothing but the question of the price which it was entitled to recover for its water, in the event that its exemption from taxation was void.

The Court will perceive that there are really two distinct actions in this record, one the action of the City for its taxes for the year 1881, the other the action of the Water Works Company for the price of water supply of the year 1881. In the former there is a federal question of mere averment, but not of substance. In the latter there is no federal question either of averment or substance.

The latter action, under the Louisiana practice, is called a demand in reconvention and is thus defined in the Code of Practice:

"ART. 374. The demand which the defendant institutes, in consequence of that which the plaintiff has brought against him, is termed a demand in reconvention."

"ART. 377. In all cases of reconvention, the defendant may plead it either as an exception in his answer

to the principal demand, or institute a distinct and separate demand before the court in which the main action is pending."

The practice of Louisiana requires that such a demand shall be as specific and as certain in its averments as if advanced in a direct action, and, when pleaded in the answer, it need not be served nor put at issue by the plaintiff otherwise than by oral pleading. Hennen's Digest, page 1173, Nos. 1 and 4.

This demand in reconvention may therefore be resolved into a separate suit, wherein the Water Works Company, averring that a judgment had been rendered against it for the taxes of 1881, declaring the charter exemption void, that this charter exemption was the sole consideration of its obligation to furnish water to the City, and that it had furnished and the City had consumed forty odd thousand dollars worth of water during that year, prays for a judgment against the City for that sum, and wherein the City answers, averring that the annulment of the charter exemption was only a partial and not a total failure of consideration for the water supply, that a true interpretation of the contract in the charter relative to said water supply was that the free water supply and the exemption should year by year be the exact equivalents of each other, and that, therefore, the value of the annual water supply was fixed in the contract at the amount of the annual taxes.

The Supreme Court of Louisiana maintained the

contention of the City. Where is there the possible suggestion of federal question in this case?

Under the doctrine of Murdoch vs. Memphis, 20 Wall. 590, jurisdiction of the federal question in a case does not draw to this Court jurisdiction of the other questions on the record. If this Court concludes that the federal question, which gives the jurisdiction, was properly decided below, then it will not look into the other questions not of federal cognizance.

If, however, the Court should differ with us on this point, the opinions of the Supreme Court on the issue involved are their own defense. The conclusions reached do exact justice between the parties and carry out to the letter the intention of the Legislature. Under their interpretation of this charter, the nullity of the tax exemption works no wrong or injustice to either party to the contract, and neither party is allowed to receive any benefit therefrom. By this decision, the parties are left where they and the Legislature agreed they should be left, during the whole term of the charter. It makes a fundamental interpretation of the charter of the Water Works, which settles the whole controversy for all time as to the respective rights and duties of the parties relative to taxes and water supply. In any year in which the City may levy and assess taxes on the property of the Water Works, the latter is entitled, on paying taxes and furnishing water, to recover from the City, for the value of the water, the exact amount it had paid for taxes. As was remarked in both opinions, if com-

pensation could have been decreed between these two exactly equal and opposite claims, the result would have been absolutely perfect equity.

For these reasons we respectfully submit that the judgment of the Supreme Court of Louisiana should be affirmed.

Respectfully,

EDGAR H. FARRAR,

ERNEST B. KRUTTSCHNITT,

Counsel for the City of New Orleans, Defendant in Error.

APPENDIX.

No. 33] AN ACT

To enable the City of New Orleans to promote the public health and to afford greater security against fire, by the establishment of a corporation to be called the "New Orleans Waterworks Company;" to authorize the said Company to issue bonds for the purpose of extending and improving the said works, and to furnish the inhabitants of New Orleans an adequate supply of pure and wholesome water; to permit the holders of Waterworks bonds to convert them into stock, and to provide for the liquidation of the bonded and floating debt of the City of New Orleans.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened*, That a corporation be, and the same is hereby created, to be styled "The New Orleans Waterworks Company," the capital stock whereof shall consist of two millions of dollars, which shall be divided into twenty thousand shares of one hundred dollars each.

SEC. 2. *Be it further enacted, etc.*, That immediately after the organization of the said Waterworks Company, as hereinafter provided, it shall be required to issue to the City of New Orleans, stock to the amount of six hundred and six thousand six hundred dollars, as full paid and not subject to assessment; and in addition thereto, one similar share for every one hundred dollars of Waterworks bonds which said City may have taken up heretofore and extinguished by payment, exchange or otherwise; and that the residue of said capital stock shall be reserved for the benefit of all holders of Waterworks bonds, to the extent of the amount now outstanding, who may elect to avail themselves of the provisions of this Act; and the said Waterworks Company shall issue to the said City of New Orleans, to be exchanged with the holders of said bonds, one share of full paid stock not subject to assessment, for each and every one hundred dollars of said Waterworks bonds; and the said bonds, as fast as surrendered and exchanged for stock as aforesaid, be cancelled;

that for the purpose of effecting said exchange of outstanding Waterworks bonds for stock, as aforesaid, the City of New Orleans shall be entitled to all the certificates for the shares of said stock of said New Orleans Waterworks Company, and shall, by advertisement for six months in two newspapers in the City of New Orleans, and two newspapers in the City of New York, give notice that it will exchange said stock at par for said Waterworks bonds at par, exclusive of the overdue coupons attached to said bonds, which shall constitute a separate demand against said City; and in case any of the said bondholders shall fail or refuse to avail themselves of this Act within one year from the formation of said Company, the said City of New Orleans shall not thereafter be required to make said exchange, but may retain the unused shares of stock for its own account and benefit, unless it shall prefer to continue to take up any of said outstanding bonds by exchange as aforesaid.

SEC. 3. *Be it further enacted, etc*, That the said Waterworks Company shall be organized by the Mayor of the City giving thirty days' notice that he will receive subscriptions of bondholders who may agree to exchange their bonds for stock as aforesaid; and the said City shall at once subscribe for stock to the amount of six hundred and six thousand six hundred dollars, and such further amount as shall equal the par value of any of said Waterworks bonds, which shall have been extinguished by said City; and as soon as in addition to the subscription of said City there shall be subscribers for an exchange of said bonds to the extent of five hundred thousand dollars, and the said amount of bonds shall have been actually surrendered to and cancelled by the Administrator of Finance, the said subscribers shall assemble together, on a day to be named by the Mayor, and shall elect a board of directors, to consist of seven persons, four of whom shall be designated by the Mayor, and the remaining three shall be elected by said subscribers, other than said City, from amongst themselves; and the persons thus designated and elected shall constitute the first board of directors, and shall continue in office until the first of July, eighteen hundred and seventy-eight, and the said board shall elect one of their number as president.

SEC. 4. *Be it further enacted, etc.*, That as soon after the election of said board of directors as the City Council may determine, the Mayor of the City shall transfer, by notarial act, to said New Orleans Waterworks Company the waterworks and all the property appurtenant thereto.

SEC. 5. *Be it further enacted, etc.*, That the said Waterworks Company shall own and possess the privileges acquired by the City of New Orleans from the Commercial Bank; that it shall have for fifty years from the passage of this Act the exclusive privilege of supplying the City of New Orleans and its inhabitants with water from the Mississippi river, or any other stream or river, by means of pipes and conduits, and for erecting and constructing any necessary works, or engines, or machines for that purpose; that it may contract for, purchase or lease any land or lots of ground, or the right to pass over and enter the same from time to time as the occasion may require, through which it may be necessary to convey the water into said city, or distribute the same to the inhabitants of said city; and to construct, dig, or cause to be opened, any canals or trenches whatsoever, for the conducting of the water of the river from any place or places it may deem fit, and to raise and construct such dykes, mounds, reservoirs, as may be required for securing and carrying a full supply of pure water to said city and its inhabitants, to enter and survey such lands as it may think proper, in order to ascertain the best mode of furnishing a supply of water; to lay and place any number of conduits, or pipes, or aqueducts, and to cleanse and repair the same, through or over any of the lands or streets of the City of New Orleans; *provided*, the same shall not be an obstruction to commerce or free circulation; and also to have and use a common seal, and alter the same at pleasure; to ordain and establish by-laws for its government and that of its officers and employees, not repugnant to this Act and the Constitution of the State and of the United States, or the ordinances of the City of New Orleans.

SEC. 6. *Be it further enacted, etc.*, That on the first Monday of July, eighteen hundred and seventy-eight, and annually thereafter, an election for directors of said company, after ten days' notice of the time and place of holding the same, shall be held,

at which election there shall be elected four directors by all the stockholders other than the City of New Orleans; and the Mayor of the City, the Administrator of Waterworks and Public Buildings and the Administrator of Finance of said City, shall be *ex-officio* directors of said Company; the said City, through its Mayor and Administrators, shall have the right to vote at the election of directors, and at all meetings of said stockholders, in the same manner as any other stockholders. That at all elections and all meetings of stockholders each share of stock shall be entitled to one vote. The directors elected shall serve for one year and shall hold their offices until their successors are appointed; and no failure to elect directors at the time designated shall prevent the board of directors from fixing another day for holding the election; and in case of vacancy in the board of directors occasioned by death, resignation or absence from the State or other cause, the board of directors may fill such vacancy for the remainder of the year.

SEC. 7. *Be it further enacted, etc.*, That the stock owned by said City of New Orleans, in said Waterworks Company, shall not be liable to seizure for the debts of said City.

SEC. 8. *Be it further enacted, etc.*, That the stock of said Waterworks Company may be increased to two millions of dollars, for the purpose of enabling said Company to *improve, enlarge* and extend it works; provided, that the new or increased stock shall be paid for in cash, or in work done for the Company; and in case of non-payment of installments on stock subscribed for, the same may be forfeited to the use of said Company.

SEC. 9. *Be it further enacted, etc.*, That the board of directors of said Company shall have power, in addition to the authority to increase its capital stock, to borrow money for the purpose of improving and enlarging its works, and increasing the supply of pure water; and to accomplish this purpose the said board of directors are hereby authorized to issue the bonds of the Company to an amount not exceeding two millions of dollars, in such sums, on such terms and bearing such rate of interest, as said board may determine, and the payment of said bonds, in principal and interest, may be secured by a mortgage of all the property and franchises of said Company, including its franchise

to be a corporation, and said mortgage may include the property and franchise of said Company, acquired or to be acquired, and the registration of said mortgage in the Office of the Recorder of Mortgages for the Parish of Orleans, shall operate on the property and franchises of said Company, wheresoever situated, and shall be and continue a valid and subsisting mortgage until the payment of the debt secured by it, without re-inscription; provided, however, that no bond shall be issued, or mortgages given, without the consent of the Council of the City of New Orleans, and shall not be sold or disposed of except on such terms as shall be approved by said Council of said City.

SEC. 10. *Be it further enacted, etc.*, That said Company shall not declare or pay any dividends except in cash, and then only out of the net semi-annual or annual receipts, after payment of expenses of operation, and the interest on its bonded debt, nor shall any dividends be declared until the contemplated works are completed and in use.

SEC. 11. *Be it further enacted, etc.*, That the City of New Orleans shall be allowed to use water from the pipes and plugs of said Company now laid, or hereafter to be laid, free of any charge, for the extinguishment of fires, cleansing of the streets, and for the use of all public buidings, public markets and charitable institutions, and that the said Company shall place, free of any charge whatever, two hydrants of the most approved construction in front of each square, where a main pipe shall be laid, at a suitable distance from each other, from which a sufficient quantity of water may be conveniently drawn for the extinguishment of fires, for watering the streets and cleansing the gutters, and for any other public purpose; that on the squares which do not front on the river, the hydrants shall be placed on opposite sides of the streets, at an equal distance from each other and the corners. It shall be the duty of the said Company, whenever main pipes shall be laid, to supply water for all the purposes herein mentioned at all times during the continuance of this charter; and in consideration thereof, the franchises and property of said New Orleans Waterworks Company, used in accordance with this this Act, shall be exempt from taxation—State, municipal and parochial.

SEC. 12. *Be it further enacted, etc.*, That the said Waterworks Company shall have the right in the City of New Orleans, and its suburbs and adjoining lands, to use the streets and public places for the purpose of laying pipes and hydrants to run water; provided, that said streets shall not be obstructed longer than necessary for such purpose, or for making repairs, and that said streets shall be restored to the same condition they were in as soon as practicable, by the said Company, under the supervision of the City Surveyor. In case the said Waterworks Company shall require any lot of ground in the City of New Orleans, or any lot of ground or quantity of land situated in any Parish of this State, for the purpose of constructing reservoirs or other works, or for the purpose of laying pipes to conduct water to the City of New Orleans, and shall not be able to agree with the proprietor or proprietors of said lot of ground or land, the said Company shall have power to cause the same to be expropriated in pursuance of the general laws on the subject of expropriation for works of public utility now in force, or which may hereafter be enacted, and if the object of said Company be merely to lay pipes through a piece of land or lot of ground, the expropriation shall be confined merely to the servitude it may require, and not to the right of absolute ownership.

SEC. 13. *Be it further enacted, etc.*, That the said Waterworks Company, immediately after its organization, shall proceed to the erection of new works and pipes sufficient in capacity to furnish a full and adequate supply of water, to be drawn from the Mississippi River, or elsewhere, as may be judged most expedient; that said new works and pipes shall be commenced within twelve months from the passage of this Act, and shall be year by year completed, so that, within five years from the date of this Act, they shall be completed, so as to give an adequate supply of water to the people of the City of New Orleans, exclusive of the Fifth District. If said work be not done as above prescribed, said corporation shall forfeit all exclusive privileges granted herein, and the City shall have a right to contract with any one else for a supply of water as above provided, and to expropriate the property of the corporation hereby created. After the completion of the new works and pipes, the said Company

shall, from time to time, as the wants of the population may require, and when the estimated revenue on the cost of such extention shall equal ten per centum, extend their works throughout the entire limits of the City and suburbs, and any future extension of said City; and any failure by said Waterworks Company to comply with this provision shall work a forfeiture of this charter.

SEC. 14. *Be it further enacted, etc.*, That the City of New Orleans, through its Council, shall have anthority to apply the stock subscribed for by said City, as herein provided, to the reduction of the bonded or floating debt of the said City, on such terms of adjustment as may be mutually agreed upon between the City Council and the holders of such bonded or floating debt; provided, said stock shall not be sold at less than par, and that when sold for obligations of the City, it shall only be under sealed proposals, after not less than fifteen days' advertisement in two daily papers, to the bidder who shall offer said obligations at the most advantageous rate, the Council reserving the right to reject any and all bids.

SEC. 15. *Be it further enacted, etc.*, That the said Waterworks Company shall have the right to fix the rates of charges for water; provided, that the net profits of the Company shall not exceed ten per cent. per annum, and shall publish sworn annual statements of its business and condition; and that the City Council shall have the power to appoint a committee, of not less than five, who shall have access to the books of the said Company, and make such extracts from the same as they may deem necessary, and in case the said profit shall exceed ten per cent., the City Council shall have the right to require said Company to reduce the price of water in such manner, and in such a proportion, that the profits shall never exceed the above named rates; and provided further, that the rates charged shall never exceed those now paid by the City, and in case said Company shall refuse compliance, the demand of said City may be enforced by a writ of mandamus.

SEC. 16. *Be it further enacted, etc.*, That if any person or persons shall obstruct the said Company, their successors, agents, workmen or servants, in conveying the said water into the said City and its suburbs, or shall change, alter, remove, injure or

destroy any work or part of a work made by the said Company, or cause to be made, for the purpose of introducing water into the City of New Orleans, under the authority of this Act; or if any person shall alter, change or pollute the water or stream which the said Company shall hereafter introduce, or be preparing to introduce, such person or persons shall be indicted in the proper court for the trial of such offense, and being thereof convicted, shall be fined at the discretion of the court, according to the nature of the offense, and imprisonment for a term not exceeding seven years, such fine to be paid and applied to the use of said Company.

SEC. 17. *Be it further enacted, etc.*, That until the other works are constructed by which the present works may be dispensed with, the same shall remain under the control of the City Council, and the superintendence thereof remain in the hands of the Administrator of Waterworks and Public Buildings; but the said Company shall be authorized to collect the revenues thereof and apply them to the expense of operating and extending the works. At the expiration of fifty years from the organization of the Company, the City shall have a right to buy the works, conduits, pipes, etc., of the Company, at a valuation to be fixed by five experts; two to be named by the City, two by the Company, and the four to select the fifth; but should the City neglect or refuse to purchase said works, etc., as above provided, the charter of the Company shall be *ipso facto* extended for fifty years longer, but without any exclusive privilege or right to supply water according to the provisions of the charter.

SEC. 18. *Be it further enacted, etc.*, That nothing in this Act shall be so construed as to prevent the City Council from granting to any person or persons, contiguous to the river, the privilege of laying pipes to the river, exclusively for his own or their own use.

(Signed) LOUIS BUSH,
Speaker of the House of Representatives.
(Signed) LOUIS A. WILTZ,
Lieutenant-Governor and President of the Senate.

Approved March 31, 1877.

(Signed) FRANCIS T. NICHOLLS,
Governor of the State of Louisiana.

A true copy:

WILL. A. STRONG, Secretary of State.